

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

|                                   |   |                        |
|-----------------------------------|---|------------------------|
| In re                             | ) | PROMESA                |
|                                   | ) | Title III              |
|                                   | ) |                        |
| THE FINANCIAL OVERSIGHT AND       | ) | No. 17 BK 3283-LTS     |
| MANAGEMENT BOARD FOR PUERTO RICO, | ) |                        |
|                                   | ) | (Jointly Administered) |
|                                   | ) |                        |
| As a representative of            | ) |                        |
|                                   | ) |                        |
| THE COMMONWEALTH OF PUERTO RICO   | ) |                        |
| <i>et al.</i> ,                   | ) |                        |
|                                   | ) |                        |
| Debtors. <sup>1</sup>             | ) |                        |
|                                   | ) |                        |
|                                   | ) |                        |

**NINTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP,  
AS FINANCIAL ADVISOR TO THE FINANCIAL OVERSIGHT  
AND MANAGEMENT BOARD FOR PUERTO RICO, FOR  
TITLE III SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Name of Applicant: **Ernst & Young LLP**

Authorized to Provide Professional Services to: **The Financial Oversight and Management Board for Puerto Rico**

**Date of Retention: Effective as of May 3, 2017 for Title III Cases**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Period for which compensation and reimbursement is sought: **February 1, 2020 through May 31, 2020 (the “Fee Period”)**

Amount of interim compensation sought as actual, reasonable, and necessary for Title III Services: **\$7,526,389.70<sup>2</sup>**

Amount of interim expense reimbursement sought as actual, reasonable, and necessary in connection with Title III Services: **\$121,739.82**

Are your fee or expense totals different from the sum of previously-served monthly statements?

  X   Yes            No. Reference footnote 2 below. If there is any discrepancy, please explain it in the text of the attached fee application or in a footnote to this cover sheet.

Blended rate in this application for all professionals for Title III Services: **\$523.74 / hour**

This is an *interim* application.

The total time expended for fee application preparation for the Interim Fee Period is approximately **239.50** hours and the corresponding compensation requested is **\$68,380.00**.

**PRIOR INTERIM FEE APPLICATIONS & ADJUSTMENTS:**

| Date Filed | Fees Requested | Expenses Requested | Fee Adjustments | Expense Adjustments | Fees Approved  | Expenses Approved |
|------------|----------------|--------------------|-----------------|---------------------|----------------|-------------------|
| 12/15/2017 | \$1,169,699.80 | \$4,910.69         | \$33,230.32     | \$839.80            | \$1,136,469.48 | \$4,070.89        |
| 3/21/2018  | \$1,261,586.10 | \$12,546.21        | \$32,859.19     | \$7.86              | \$1,228,726.91 | \$12,538.35       |
| 7/16/2018  | \$1,114,251.25 | \$0                | \$31,654.54     | \$0                 | \$1,082,596.71 | \$0               |
| 11/16/18   | \$2,810,623.75 | \$101,015.45       | \$39,500.86     | \$3,389.64          | \$2,771,122.89 | \$94,236.17       |
| 3/18/19    | \$3,053,407.50 | \$121,966.01       | \$30,725.17     | \$14,443.35         | \$3,022,682.33 | \$107,522.66      |
| 9/30/19    | \$4,505,960.45 | \$197,454.73       | \$27,173.43     | \$27,555.52         | \$4,478,787.43 | \$169,899.21      |
| 2/11/2020  | \$5,034,312.80 | \$116,907.08       | Pending         | Pending             | Pending        | Pending           |
| 11/11/20   | \$5,333,685.84 | \$255,437.27       | Pending         | Pending             | Pending        | Pending           |

Number of professionals with time included in this application: **90**

If applicable, number of professionals in this application not included in a staffing plan approved by the client: **0**

<sup>2</sup> During the 9th interim, EY inadvertently billed Sonia Chawla at a senior level rate of \$445.00 when she was promoted to Manager at a rate of \$595.00 starting October 1, 2019. The difference between these two rates meant EY under charged for her services totaling \$22,965.00 billable fees and \$0.00 in travel fees.

If applicable, difference between fees budgeted and compensation sought for this period:  
**Pursuant to the attached Budget Plan, EY's actual fees for Title III Services (defined herein) during the interim period were approximately \$1,102,649.64 less than budgeted fees.**

Are any timekeeper's hourly rates higher than those charged and approved upon retention: **No.**

1. By this Application, Ernst & Young LLP ("EY") respectfully requests allowance and payment of \$7,526,389.70<sup>2</sup> as compensation and reimbursement of \$121,739.82 of expenses, with respect to services rendered to The Financial Oversight and Management Board for Puerto Rico (the "Board") that are not customarily required outside Title III cases (the "Title III Services"),<sup>3</sup> for the interim period from February 1, 2020 through May 31, 2020 (the "Fee Period").

2. The supporting detail for this Application is attached hereto as Exhibits A through E. Exhibits A-1 contain a summary of compensation requested by professional for Title III Services for the period of February 1, 2020 through May 31, 2020. Exhibit B contains details of the expenses for which EY hereby requests reimbursement. Exhibit C contains a summary of compensation requested by project category for Title III Services. Exhibit D contains EY's detailed time records for Title III Services during the Fee Period. Exhibit E contains EY's budget for Title III Services for the Fee Period. Exhibit F contains EY's staffing plan for Title III Services for the Fee Period.<sup>4</sup>

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<sup>3</sup> EY also rendered other services to the Board that are customarily required outside Title III cases (the "Non-Title III Services"). In accordance with the Court's *First Amended Order Setting Procedures For Interim Compensation and Reimbursement of Expenses of Professionals*, entered on November 8, 2017 [Docket No. 1715], this Application does not include the fees and expenses that EY incurred in performing Non-Title III Services.

<sup>4</sup> EY understands that it is not required to provide a comparable hourly rate disclosure, pursuant to the letter from the Government of Puerto Rico regarding the applicability of the US Trustee Guidelines to financial advisors.

**Title III Services Provided During the Fee Period**

3. During the Fee Period, EY performed the categories of Title III Services for the Board that are described in Exhibit B hereto.

4. The total time spent by EY providing Title III Services for the Board during the Fee Period was approximately 14,370.60 hours. The blended hourly rate for Title III Services performed for the Board during the Fee Period is approximately \$523.74.

**Statement in Compliance with Appendix B Guidelines C.5**

5. The following answers are provided in response to the questions set forth in Appendix B Guidelines paragraph C.5:

**Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

**Response:** No.

**Question:** If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

**Response:** Not applicable.

**Question:** Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

**Response:** No.

**Question:** Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

**Response:** No.

**Question:** Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

**Response:** EY did not charge the time it spent redacting time entries.

**Question:** If the fee application includes any rate increases since retention: (i) Did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

**Response:** The engagement letters that were signed by the Board provide that EY's rates are subject to increase, typically once a year on July 1. Since EY is not a law firm, it is not subject to ABA Formal Ethics Opinion 11-458.

### **Johnson Factors**

6. Below is a discussion of the twelve factors set forth in *Johnson v. Ga. Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974), made applicable to compensation determinations in bankruptcy in *Am. Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp. of Am.)*, 544 F.2d 1291, 1298-99 (5th Cir. 1977):

(1) The time and labor required. The number of hours expended during the Fee Period demonstrates that EY devoted a substantial amount of time on a variety of issues that have arisen during the Fee Period. EY rendered the services within a reasonable amount of time commensurate with the complexity, importance and nature of the issues it addressed.

(2) The novelty and difficulty of the issues. Many of the issues that EY addressed were complex, and required the skill and experience of sophisticated accounting and restructuring professionals.

(3) The skill requisite to perform the services properly. To properly perform the Title III Services it rendered during the Fee Period, EY was required to draw upon the skill and substantive knowledge of its professionals.

(4) The preclusion of other employment by the professional due to acceptance of the case. EY committed a significant amount of time and labor to the Board during the Fee Period, which otherwise would have been dedicated to other matters for which, in most instances, EY's invoices would have been paid in full on a timely basis.

(5) The customary fee. EY's fees are based on the customary rates it charges its other clients for similar types of services.

(6) Whether the fee is fixed or contingent. EY is charging the Board on an hourly-fee basis for the services it rendered during the Fee Period.

(7) Time limitations imposed by the client or the circumstances. The circumstances of these cases have occasionally imposed time constraints on EY, because of the need for rapid resolution of significant issues.

(8) The amount involved, and the results obtained. EY respectfully submits that its Title III Services have resulted in substantial benefits to the Board, which ultimately redounds to the benefit of the Title III debtors.

(9) The experience, reputation and ability of the professionals. EY is a very well-regarded and established professional services firm, and its partners and professional employees are experienced in performing the Title III Services.

(10) The “undesirability” of these cases. EY does not believe these cases are undesirable, based on its understanding that its requested compensation and expense reimbursement would be awarded.

(11) The nature and length of the professional relationship with the client. EY has provided professional services to the Board since early 2017.

(12) Awards in similar cases. The amount of compensation and expense reimbursement is reasonable in terms of the awards granted in cases of similar magnitude and complexity.

7. The request herein is without prejudice to EY’s right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application.

**WHEREFORE**, EY LLP hereby respectfully requests allowance and payment of \$7,526,389.70<sup>2</sup> as compensation and reimbursement \$121,739.70 of expenses, with respect to Title III Services during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: November 12, 2020

Respectfully submitted,

By: /s/ Adam Chepenik

Adam Chepenik

Ernst & Young LLP

**VERIFICATION**

I hereby certify that:

- a) I am a principal with the applicant firm, Ernst & Young LLP ("EY").
- b) I am familiar with the work performed on behalf of The Financial Oversight and Management Board for Puerto Rico by EY during the Fee Period.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief.
- d) I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of EY's client. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, EY does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

Dated: November 12, 2020

Respectfully submitted,

By: /s/ Adam Chepenik

Adam Chepenik  
Ernst & Young LLP

**EXHIBIT A**

**SUMMARY OF COMPENSATION REQUESTED BY PROFESSIONAL**

| Name                          | Title              | Time   | Hourly Rate <sup>1</sup> | Total Individual Fees |
|-------------------------------|--------------------|--------|--------------------------|-----------------------|
| Angus,Barbara                 | Partner/Principal  | 20.90  | 870.00                   | \$ 18,183.00          |
| Berk,Adam S.                  | Partner/Principal  | 0.40   | 721.00                   | 288.40                |
| Chepenik,Adam Brandon         | Partner/Principal  | 454.70 | 870.00                   | 395,589.00            |
| Chepenik,Adam Brandon         | Partner/Principal  | 28.00  | 435.00                   | 12,180.00             |
| Gebauer,Frederico             | Partner/Principal  | 2.50   | 870.00                   | 2,175.00              |
| Glynn,Melissa                 | Partner/Principal  | 1.40   | 870.00                   | 1,218.00              |
| Jerneycic,Daniel J            | Partner/Principal  | 8.80   | 870.00                   | 7,656.00              |
| Levy,Sheva R                  | Partner/Principal  | 183.70 | 721.00                   | 132,447.70            |
| Levy,Sheva R                  | Partner/Principal  | 12.00  | 360.50                   | 4,326.00              |
| Malhotra,Gaurav               | Partner/Principal  | 99.40  | 870.00                   | 86,478.00             |
| Pannell,William Winder Thomas | Partner/Principal  | 4.90   | 870.00                   | 4,263.00              |
| Phillips,Andrew D             | Partner/Principal  | 0.60   | 870.00                   | 522.00                |
| Thomas,Richard I              | Partner/Principal  | 16.00  | 870.00                   | 13,920.00             |
| Vaccaro,Philip                | Partner/Principal  | 10.00  | 870.00                   | 8,700.00              |
| Mackie,James                  | Executive Director | 264.60 | 810.00                   | 214,326.00            |
| Mullins,Daniel R              | Executive Director | 592.70 | 810.00                   | 480,087.00            |
| Mullins,Daniel R              | Executive Director | 26.30  | 405.00                   | 10,651.50             |
| Santambrogio,Juan             | Executive Director | 514.00 | 810.00                   | 416,340.00            |
| Santambrogio,Juan             | Executive Director | 47.00  | 405.00                   | 19,035.00             |
| Venkatraman,Ramachandran      | Executive Director | 0.70   | 810.00                   | 567.00                |
| Aubourg,Rene Wiener           | Senior Manager     | 131.40 | 720.00                   | 94,608.00             |
| Bachner,Jeffrey D             | Senior Manager     | 0.70   | 720.00                   | 504.00                |
| Eaton,Gregory William         | Senior Manager     | 8.10   | 720.00                   | 5,832.00              |
| Ener,Cjuneyt                  | Senior Manager     | 1.40   | 720.00                   | 1,008.00              |
| Garcia,Francisco R.           | Senior Manager     | 102.50 | 720.00                   | 73,800.00             |
| Panagiotakis,Sofia            | Senior Manager     | 255.00 | 720.00                   | 183,600.00            |
| Patel,Deven V.                | Senior Manager     | 363.20 | 720.00                   | 261,504.00            |
| Patel,Deven V.                | Senior Manager     | 7.00   | 360.00                   | 2,520.00              |
| Pizzola,Brandon M             | Senior Manager     | 10.40  | 720.00                   | 7,488.00              |
| Quach,TranLinh                | Senior Manager     | 68.90  | 655.00                   | 45,129.50             |
| Sarna,Shavi                   | Senior Manager     | 109.20 | 720.00                   | 78,624.00             |
| Tague,Robert                  | Senior Manager     | 603.40 | 720.00                   | 434,448.00            |
| Tague,Robert                  | Senior Manager     | 51.50  | 360.00                   | 18,540.00             |
| Tajuddin,Salman Naveed        | Senior Manager     | 418.60 | 720.00                   | 301,392.00            |
| Tajuddin,Salman Naveed        | Senior Manager     | 21.00  | 360.00                   | 7,560.00              |
| Wallace,Kacy                  | Senior Manager     | 9.10   | 655.00                   | 5,960.50              |
| Zelmanovich,Blanche           | Senior Manager     | 64.00  | 720.00                   | 46,080.00             |
| Almaguer Marrero,Orlando      | Manager            | 42.40  | 595.00                   | 25,228.00             |
| Almaguer Marrero,Orlando      | Manager            | 10.00  | 297.50                   | 2,975.00              |
| Ban,Menuka                    | Manager            | 416.60 | 595.00                   | 247,877.00            |
| Burr,Jeremy                   | Manager            | 273.30 | 595.00                   | 162,613.50            |
| Chawla,Sonia                  | Manager            | 363.00 | 595.00                   | 215,985.00            |
| Cho,Kye H                     | Manager            | 40.60  | 595.00                   | 24,157.00             |

| Name                         | Title   | Time   | Hourly Rate <sup>1</sup> | Total Individual Fees |
|------------------------------|---------|--------|--------------------------|-----------------------|
| Day,Timothy Sean             | Manager | 32.60  | 519.00                   | 16,919.40             |
| Galasso,Jenny M              | Manager | 34.90  | 595.00                   | 20,765.50             |
| Good JR,Clark E              | Manager | 375.90 | 519.00                   | 195,092.10            |
| Good JR,Clark E              | Manager | 63.20  | 259.50                   | 16,400.40             |
| Maciejewski,Brigid Jean      | Manager | 86.30  | 595.00                   | 51,348.50             |
| Nichols,Carly                | Manager | 36.30  | 519.00                   | 18,839.70             |
| Parks,Ian                    | Manager | 390.80 | 595.00                   | 232,526.00            |
| Parks,Ian                    | Manager | 16.00  | 297.50                   | 4,760.00              |
| Salam,Debera                 | Manager | 1.60   | 519.00                   | 830.40                |
| Stanley,Jason                | Manager | 0.50   | 595.00                   | 297.50                |
| Tabani,Omar                  | Manager | 115.20 | 595.00                   | 68,544.00             |
| Tan,Riyandi                  | Manager | 180.30 | 595.00                   | 107,278.50            |
| Venkatramanan,Siddhu         | Manager | 173.20 | 595.00                   | 103,054.00            |
| Berger,Daniel L.             | Senior  | 300.50 | 445.00                   | 133,722.50            |
| Blanco Rodriguez,Paola Marie | Senior  | 7.30   | 445.00                   | 3,248.50              |
| Bradley,Trenton              | Senior  | 7.30   | 445.00                   | 3,248.50              |
| Carpenter,Christina Maria    | Senior  | 33.10  | 445.00                   | 14,729.50             |
| Chan,Jonathan                | Senior  | 360.60 | 445.00                   | 160,467.00            |
| Colonnese,Matthew            | Senior  | 1.20   | 445.00                   | 534.00                |
| Dougherty,Ryan Curran        | Senior  | 252.40 | 445.00                   | 112,318.00            |
| Felix,Graham                 | Senior  | 1.50   | 445.00                   | 667.50                |
| Hallmark,Nicholas Glenn      | Senior  | 12.20  | 445.00                   | 5,429.00              |
| Hurtado,Sergio Danilo        | Senior  | 157.00 | 445.00                   | 69,865.00             |
| Kane,Collin                  | Senior  | 114.70 | 405.00                   | 46,453.50             |
| Kebhaj,Suhaib                | Senior  | 459.50 | 445.00                   | 204,477.50            |
| Khan,Muhammad Suleman        | Senior  | 136.00 | 445.00                   | 60,520.00             |
| Kite,Samuel                  | Senior  | 47.40  | 405.00                   | 19,197.00             |
| Leonis,Temisan               | Senior  | 462.90 | 445.00                   | 205,990.50            |
| Leonis,Temisan               | Senior  | 30.40  | 222.50                   | 6,764.00              |
| Levine,Adam                  | Senior  | 540.30 | 445.00                   | 240,433.50            |
| Levine,Adam                  | Senior  | 11.40  | 222.50                   | 2,536.50              |
| Martinez,Arturo D.           | Senior  | 1.40   | 445.00                   | 623.00                |
| Meyer,Zachary Kevin          | Senior  | 10.70  | 445.00                   | 4,761.50              |
| Miles,Melissa J              | Senior  | 5.70   | 445.00                   | 2,536.50              |
| Moran-Eserski,Javier         | Senior  | 513.50 | 445.00                   | 228,507.50            |
| Moran-Eserski,Javier         | Senior  | 68.10  | 222.50                   | 15,152.25             |
| Morris,Michael Thomas        | Senior  | 295.60 | 405.00                   | 119,718.00            |
| Morris,Michael Thomas        | Senior  | 40.50  | 202.50                   | 8,201.25              |
| Ramirez,Jessica I.           | Senior  | 416.00 | 445.00                   | 185,120.00            |
| Stricklin,Todd               | Senior  | 192.20 | 405.00                   | 77,841.00             |
| Stuber,Emily Grace           | Senior  | 99.60  | 405.00                   | 40,338.00             |
| Alba,Dominique M             | Staff   | 20.90  | 245.00                   | 5,120.50              |

| Name                    | Title | Time             | Hourly Rate <sup>1</sup> | Total Individual Fees  |
|-------------------------|-------|------------------|--------------------------|------------------------|
| Chun,Sung H.            | Staff | 10.00            | 271.00                   | 2,710.00               |
| Culp,Noelle B.          | Staff | 55.40            | 271.00                   | 15,013.40              |
| Dorgo,Michael James     | Staff | 298.00           | 245.00                   | 73,010.00              |
| Eiben,Jaime Rose        | Staff | 29.60            | 271.00                   | 8,021.60               |
| Glavin,Amanda Jane      | Staff | 237.50           | 245.00                   | 58,187.50              |
| Huang,Baibing           | Staff | 0.40             | 245.00                   | 98.00                  |
| LeBlanc,Samantha        | Staff | 160.30           | 245.00                   | 39,273.50              |
| LeBlanc,Samantha        | Staff | 61.00            | 122.50                   | 7,472.50               |
| Mizzi,Philip Mario      | Staff | 57.10            | 245.00                   | 13,989.50              |
| Neziroski,David         | Staff | 213.10           | 245.00                   | 52,209.50              |
| Nguyen,Jimmy            | Staff | 71.10            | 271.00                   | 19,268.10              |
| Rai,Aman                | Staff | 124.60           | 245.00                   | 30,527.00              |
| Rubin,Joshua A.         | Staff | 75.60            | 245.00                   | 18,522.00              |
| Sahgal,Aaroshi          | Staff | 2.50             | 245.00                   | 612.50                 |
| Sanchez-Riveron,Déborah | Staff | 592.80           | 245.00                   | 145,236.00             |
| Walker,Halea            | Staff | 3.00             | 245.00                   | 735.00                 |
| Young,Ryan              | Staff | 346.70           | 245.00                   | 84,941.50              |
| Zhao,Leqi               | Staff | 259.70           | 245.00                   | 63,626.50              |
| Zheng,Angela            | Staff | 5.60             | 245.00                   | 1,372.00               |
|                         |       |                  |                          |                        |
| <b>Total</b>            |       | <b>14,370.60</b> |                          | <b>\$ 7,526,389.70</b> |

Note: Rates for the PAS professions per the signed SoW Amendment No. 3

Note: Travel fees are billed out at 50% bill rate

<sup>2</sup> During the 9th interim, EY inadvertently billed Sonia Chawla at a senior level rate of \$445.00 when she was promoted to Manager at a rate of \$595.00 starting October 1, 2019. The difference between these two rates meant EY under charged for her services totaling \$22,965.00 billable fees and \$0.00 in travel fees.

**EXHIBIT B**

**EXPENSE DETAIL**

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                         | Title              | Date of Service | Expense Category      | Expense Description                                                         | Expense Amount |
|------------------------------|--------------------|-----------------|-----------------------|-----------------------------------------------------------------------------|----------------|
| Levy,Sheva R                 | Partner/Principal  | 2-Dec-19        | Airfare               | Air - Round Trip - Cleveland, OH to San Juan, PR                            | \$ 344.40      |
| Jerneycic,Daniel J           | Partner/Principal  | 15-Jan-20       | Airfare               | Air - Round Trip - Detroit, MI to San Juan, PR                              | 430.00         |
| Jerneycic,Daniel J           | Partner/Principal  | 20-Jan-20       | Airfare               | Air - Round Trip - Detroit, MI to San Juan, PR                              | 732.00         |
| Vaccaro,Philip               | Partner/Principal  | 22-Jan-20       | Airfare               | Air - Round Trip - Boston, MA to San Juan, PR                               | 343.00         |
| Jerneycic,Daniel J           | Partner/Principal  | 27-Jan-20       | Airfare               | Air - Round Trip - Detroit, MI to San Juan, PR                              | 420.00         |
| Vaccaro,Philip               | Partner/Principal  | 31-Jan-20       | Airfare               | Air - One way - San Juan, PR to Boston, MA                                  | 234.00         |
| Vaccaro,Philip               | Partner/Principal  | 31-Jan-20       | Airfare               | Air - One way - Boston, MA to San Juan, PR                                  | 314.00         |
| Khan,Muhammad Suleman        | Senior             | 2-Feb-20        | Airfare               | Air - One way - Washington, DC to San Juan, PR                              | 399.00         |
| Moran-Eserski,Javier         | Senior             | 3-Feb-20        | Airfare               | Air - Round Trip - New York, NY to San Juan, PR                             | 721.34         |
| Good JR,Clark E              | Manager            | 3-Feb-20        | Airfare               | Air - Round Trip - Dallas, TX to San Juan, PR                               | 579.94         |
| Santambrogio,Juan            | Executive Director | 3-Feb-20        | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 530.00         |
| LeBlanc,Samantha             | Staff              | 5-Feb-20        | Airfare               | Air - One way - New York, NY to San Juan, PR                                | 106.65         |
| Blanco Rodriguez,Paola Marie | Senior             | 6-Feb-20        | Airfare               | Air - Round Trip - San Francisco, CA to San Juan, PR                        | 369.00         |
| Tajuddin,Salman Naveed       | Senior Manager     | 6-Feb-20        | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR                           | 377.65         |
| Moran-Eserski,Javier         | Senior             | 10-Feb-20       | Airfare               | Air - One way - New York, NY to San Juan, PR                                | 144.65         |
| Morris,Michael Thomas        | Senior             | 10-Feb-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR                              | 431.10         |
| Tague,Robert                 | Senior Manager     | 10-Feb-20       | Airfare               | Air - One way - San Juan, PR to Chicago, IL                                 | 340.50         |
| Tague,Robert                 | Senior Manager     | 10-Feb-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR                              | 340.50         |
| Santambrogio,Juan            | Executive Director | 10-Feb-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 290.00         |
| Santambrogio,Juan            | Executive Director | 10-Feb-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR change fee at client request | 200.00         |
| Khan,Muhammad Suleman        | Senior             | 12-Feb-20       | Airfare               | Air - One way - San Juan, PR to Washington, DC                              | 353.00         |
| Moran-Eserski,Javier         | Senior             | 13-Feb-20       | Airfare               | Air - One way - San Juan, PR to New York, NY                                | 143.15         |
| LeBlanc,Samantha             | Staff              | 13-Feb-20       | Airfare               | Air - One way - San Juan, PR to New York, NY                                | 107.60         |
| LeBlanc,Samantha             | Staff              | 17-Feb-20       | Airfare               | Air - Round Trip - New York, NY to San Juan, PR                             | 868.74         |
| Santambrogio,Juan            | Executive Director | 17-Feb-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 290.00         |
| Levy,Sheva R                 | Partner/Principal  | 17-Feb-20       | Airfare               | Air - Round Trip - Cleveland, OH to San Juan, PR                            | 391.49         |
| Tague,Robert                 | Senior Manager     | 19-Feb-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR                              | 681.00         |
| Leonis,Temisan               | Senior             | 19-Feb-20       | Airfare               | Air - One way - San Juan, PR to Atlanta, GA                                 | 94.00          |
| Leonis,Temisan               | Senior             | 19-Feb-20       | Airfare               | Air - One way - Atlanta, GA to San Juan, PR                                 | 186.00         |
| Tague,Robert                 | Senior Manager     | 21-Feb-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR                              | 433.40         |
| Santambrogio,Juan            | Executive Director | 21-Feb-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 495.95         |
| Morris,Michael Thomas        | Senior             | 24-Feb-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR                              | 431.10         |
| Tague,Robert                 | Senior Manager     | 24-Feb-20       | Airfare               | Air - One way - San Juan, PR to Chicago, IL                                 | 685.50         |
| Moran-Eserski,Javier         | Senior             | 24-Feb-20       | Airfare               | Air - One way - New York, NY to San Juan, PR                                | 460.25         |
| LeBlanc,Samantha             | Staff              | 24-Feb-20       | Airfare               | Air - Round Trip - New York, NY to San Juan, PR                             | 376.30         |
| Santambrogio,Juan            | Executive Director | 25-Feb-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 372.00         |
| Chepenik,Adam Brandon        | Partner/Principal  | 27-Feb-20       | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR                           | 899.16         |
| Santambrogio,Juan            | Executive Director | 2-Mar-20        | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR                              | 372.00         |
| Levy,Sheva R                 | Partner/Principal  | 5-Dec-19        | Ground Transportation | Mileage - Round Trip - Home to airport (34 Miles)                           | 19.72          |
| Levy,Sheva R                 | Partner/Principal  | 8-Dec-19        | Ground Transportation | Parking - 5 days at airport                                                 | 80.00          |
| Levy,Sheva R                 | Partner/Principal  | 8-Dec-19        | Ground Transportation | Rental car - 4 days in San Juan                                             | 186.76         |
| Jerneycic,Daniel J           | Partner/Principal  | 15-Jan-20       | Ground Transportation | Taxi - Round Trip - Home to airport                                         | 200.00         |
| Jerneycic,Daniel J           | Partner/Principal  | 16-Jan-20       | Ground Transportation | Taxi - Client to airport                                                    | 21.80          |
| Jerneycic,Daniel J           | Partner/Principal  | 20-Jan-20       | Ground Transportation | Taxi - Home to airport                                                      | 100.00         |
| Jerneycic,Daniel J           | Partner/Principal  | 24-Jan-20       | Ground Transportation | Taxi - Home to airport                                                      | 100.00         |
| Jerneycic,Daniel J           | Partner/Principal  | 29-Jan-20       | Ground Transportation | Taxi - Client to airport                                                    | 15.58          |
| Jerneycic,Daniel J           | Partner/Principal  | 30-Jan-20       | Ground Transportation | Taxi - Round Trip - Home to airport                                         | 200.00         |
| Good JR,Clark E              | Manager            | 1-Feb-20        | Ground Transportation | Parking - 5 days at airport                                                 | 120.00         |
| Khan,Muhammad Suleman        | Senior             | 3-Feb-20        | Ground Transportation | Taxi - Home to Airport                                                      | 34.53          |
| Leonis,Temisan               | Senior             | 3-Feb-20        | Ground Transportation | Taxi - Home to airport                                                      | 27.74          |
| Leonis,Temisan               | Senior             | 3-Feb-20        | Ground Transportation | Taxi - Airport to client                                                    | 10.43          |
| Santambrogio,Juan            | Executive Director | 3-Feb-20        | Ground Transportation | Taxi - Home to airport                                                      | 63.34          |
| Moran-Eserski,Javier         | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Hotel to client                                                      | 10.84          |
| Khan,Muhammad Suleman        | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Airport to client                                                    | 12.03          |
| Khan,Muhammad Suleman        | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Client to hotel                                                      | 7.82           |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                  | Title              | Date of Service | Expense Category      | Expense Description                  | Expense Amount |
|-----------------------|--------------------|-----------------|-----------------------|--------------------------------------|----------------|
| Morris,Michael Thomas | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Home to airport               | 32.83          |
| Morris,Michael Thomas | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Airport to hotel              | 21.00          |
| Good JR,Clark E       | Manager            | 4-Feb-20        | Ground Transportation | Taxi - Airport to hotel              | 17.36          |
| Leonis,Temisan        | Senior             | 4-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 11.88          |
| Santambrogio,Juan     | Executive Director | 4-Feb-20        | Ground Transportation | Taxi - SJU Airport to hotel 2/4/2020 | 9.54           |
| Santambrogio,Juan     | Executive Director | 4-Feb-20        | Ground Transportation | Taxi - Hotel to office i             | 6.38           |
| Khan,Muhammad Suleman | Senior             | 5-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 7.78           |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | Ground Transportation | Taxi - Client to dinner              | 8.90           |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 6.76           |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 7.91           |
| Leonis,Temisan        | Senior             | 5-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 13.61          |
| Santambrogio,Juan     | Executive Director | 5-Feb-20        | Ground Transportation | Taxi - Client to office              | 6.28           |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Airport to home               | 31.67          |
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 5.93           |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Office to airport             | 13.97          |
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 10.69          |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 13.64          |
| Morris,Michael Thomas | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 11.95          |
| Good JR,Clark E       | Manager            | 6-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 10.02          |
| Leonis,Temisan        | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Airport to home               | 31.36          |
| Leonis,Temisan        | Senior             | 6-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 10.39          |
| Santambrogio,Juan     | Executive Director | 6-Feb-20        | Ground Transportation | Taxi - Hotel to airport              | 7.78           |
| Khan,Muhammad Suleman | Senior             | 7-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 8.15           |
| Khan,Muhammad Suleman | Senior             | 7-Feb-20        | Ground Transportation | Taxi - Hotel to client               | 6.93           |
| Morris,Michael Thomas | Senior             | 7-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 9.51           |
| Morris,Michael Thomas | Senior             | 7-Feb-20        | Ground Transportation | Taxi - Client to hotel               | 8.37           |
| Morris,Michael Thomas | Senior             | 7-Feb-20        | Ground Transportation | Taxi - Airport to home               | 53.40          |
| Good JR,Clark E       | Manager            | 7-Feb-20        | Ground Transportation | Parking - 5 days at airport          | 120.00         |
| Santambrogio,Juan     | Executive Director | 7-Feb-20        | Ground Transportation | Taxi - Airport to home               | 59.88          |
| Moran-Eserski,Javier  | Senior             | 10-Feb-20       | Ground Transportation | Taxi - Home to Airport               | 28.57          |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 8.82           |
| Tague,Robert          | Senior Manager     | 10-Feb-20       | Ground Transportation | Taxi - Home to airport               | 29.95          |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | Ground Transportation | Taxi - Airport to hotel              | 10.41          |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 20.38          |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | Ground Transportation | Taxi - Home to airport               | 30.25          |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | Ground Transportation | Taxi - Client to airport             | 15.98          |
| Santambrogio,Juan     | Executive Director | 10-Feb-20       | Ground Transportation | Taxi - Home to airport               | 59.80          |
| Moran-Eserski,Javier  | Senior             | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 5.12           |
| Moran-Eserski,Javier  | Senior             | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 12.00          |
| Khan,Muhammad Suleman | Senior             | 11-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 7.00           |
| Tague,Robert          | Senior Manager     | 11-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 5.94           |
| Chepenik,Adam Brandon | Partner/Principal  | 11-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 11.51          |
| Tague,Robert          | Senior Manager     | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 10.05          |
| Chepenik,Adam Brandon | Partner/Principal  | 11-Feb-20       | Ground Transportation | Taxi - Airport to home               | 21.18          |
| LeBlanc,Samantha      | Staff              | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 18.34          |
| Santambrogio,Juan     | Executive Director | 11-Feb-20       | Ground Transportation | Taxi - Airport to hotel              | 9.84           |
| Santambrogio,Juan     | Executive Director | 11-Feb-20       | Ground Transportation | Taxi - Hotel to office i             | 8.88           |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 9.39           |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 8.68           |
| LeBlanc,Samantha      | Staff              | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 2.57           |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 9.49           |
| Khan,Muhammad Suleman | Senior             | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 12.04          |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 10.42          |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 6.05           |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 7.80           |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                  | Title             | Date of Service | Expense Category      | Expense Description                               | Expense Amount |
|-----------------------|-------------------|-----------------|-----------------------|---------------------------------------------------|----------------|
| Moran-Eserski,Javier  | Senior            | 13-Feb-20       | Ground Transportation | Taxi - Client to airport                          | 10.19          |
| Tague,Robert          | Senior Manager    | 13-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 18.46          |
| Tague,Robert          | Senior Manager    | 13-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 11.70          |
| Khan,Muhammad Suleman | Senior            | 13-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 33.44          |
| Tague,Robert          | Senior Manager    | 13-Feb-20       | Ground Transportation | Taxi - Client to airport                          | 13.24          |
| Khan,Muhammad Suleman | Senior            | 13-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 14.32          |
| LeBlanc,Samantha      | Staff             | 13-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 37.68          |
| Khan,Muhammad Suleman | Senior            | 13-Feb-20       | Ground Transportation | Taxi - Client to airport                          | 20.66          |
| Moran-Eserski,Javier  | Senior            | 14-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 29.07          |
| LeBlanc,Samantha      | Staff             | 17-Feb-20       | Ground Transportation | Taxi - Home to JFK Airport                        | 60.30          |
| Moran-Eserski,Javier  | Senior            | 17-Feb-20       | Ground Transportation | Taxi - Home to airport                            | 30.62          |
| Moran-Eserski,Javier  | Senior            | 17-Feb-20       | Ground Transportation | Taxi - Airport to hotel                           | 18.02          |
| Morris,Michael Thomas | Senior            | 18-Feb-20       | Ground Transportation | Taxi - Airport to hotel                           | 25.00          |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | Ground Transportation | Taxi - Home to airport                            | 22.86          |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | Ground Transportation | Taxi - Airport to client                          | 11.64          |
| Tague,Robert          | Senior Manager    | 19-Feb-20       | Ground Transportation | Taxi - Home to airport                            | 26.66          |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 5.09           |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 7.14           |
| Tague,Robert          | Senior Manager    | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 12.76          |
| Tague,Robert          | Senior Manager    | 19-Feb-20       | Ground Transportation | Taxi - Airport to client                          | 17.04          |
| Levy,Sheva R          | Partner/Principal | 20-Feb-20       | Ground Transportation | Taxi - Airport to hotel                           | 14.07          |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | Ground Transportation | Taxi - DDEC to client                             | 4.95           |
| Tague,Robert          | Senior Manager    | 20-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 30.68          |
| LeBlanc,Samantha      | Staff             | 20-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 67.03          |
| LeBlanc,Samantha      | Staff             | 20-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 9.07           |
| Tague,Robert          | Senior Manager    | 20-Feb-20       | Ground Transportation | Taxi - Hotel to meeting                           | 17.40          |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | Ground Transportation | Taxi - Client to DDEC                             | 6.77           |
| Tague,Robert          | Senior Manager    | 20-Feb-20       | Ground Transportation | Taxi - Meeting to airport                         | 12.24          |
| Levy,Sheva R          | Partner/Principal | 20-Feb-20       | Ground Transportation | Parking - 2 days at airport                       | 36.00          |
| Levy,Sheva R          | Partner/Principal | 20-Feb-20       | Ground Transportation | Mileage - Round Trip - Home to airport (34 Miles) | 19.55          |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 8.75           |
| LeBlanc,Samantha      | Staff             | 21-Feb-20       | Ground Transportation | Taxi - Client to Airport                          | 21.70          |
| LeBlanc,Samantha      | Staff             | 24-Feb-20       | Ground Transportation | Taxi - Home to JFK Airport                        | 51.24          |
| Leonis,Temisan        | Senior            | 24-Feb-20       | Ground Transportation | Taxi - Home to airport                            | 44.80          |
| Leonis,Temisan        | Senior            | 24-Feb-20       | Ground Transportation | Taxi - Airport to client                          | 13.37          |
| Tague,Robert          | Senior Manager    | 25-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 11.99          |
| Tague,Robert          | Senior Manager    | 25-Feb-20       | Ground Transportation | Taxi - Home to airport                            | 28.31          |
| LeBlanc,Samantha      | Staff             | 25-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 4.98           |
| Tague,Robert          | Senior Manager    | 25-Feb-20       | Ground Transportation | Taxi - Airport to client                          | 18.52          |
| Tague,Robert          | Senior Manager    | 25-Feb-20       | Ground Transportation | Taxi - Hotel to dinner                            | 3.39           |
| Leonis,Temisan        | Senior            | 25-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 15.25          |
| Tague,Robert          | Senior Manager    | 26-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 6.50           |
| Tague,Robert          | Senior Manager    | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel                            | 8.33           |
| Tague,Robert          | Senior Manager    | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 12.62          |
| LeBlanc,Samantha      | Staff             | 27-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 44.35          |
| Tague,Robert          | Senior Manager    | 27-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 29.53          |
| LeBlanc,Samantha      | Staff             | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 1.50           |
| Leonis,Temisan        | Senior            | 27-Feb-20       | Ground Transportation | Taxi - Airport to home                            | 43.61          |
| Leonis,Temisan        | Senior            | 27-Feb-20       | Ground Transportation | Taxi - Client to airport                          | 18.24          |
| Leonis,Temisan        | Senior            | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client                            | 11.83          |
| Levy,Sheva R          | Partner/Principal | 8-Dec-19        | Lodging               | Lodging - 3 nights in San Juan, PR                | 855.00         |
| Jerneycic,Daniel J    | Partner/Principal | 15-Jan-20       | Lodging               | Lodging - 1 night in San Juan, PR                 | 285.00         |
| Jerneycic,Daniel J    | Partner/Principal | 20-Jan-20       | Lodging               | Lodging - 3 nights in San Juan, PR                | 855.00         |
| Jerneycic,Daniel J    | Partner/Principal | 27-Jan-20       | Lodging               | Lodging - 2 nights in San Juan, PR                | 570.00         |
| Vaccaro,Philip        | Partner/Principal | 30-Jan-20       | Lodging               | Lodging - 3 nights in San Juan, PR                | 698.10         |

**Exhibit B**

**Financial Oversight and Management Board for Puerto Rico**

**Out-of-Pocket Expenses**

**For the Period February 1, 2020 through February 29, 2020**

| Name                   | Title              | Date of Service | Expense Category | Expense Description                                                                                                 | Expense Amount |
|------------------------|--------------------|-----------------|------------------|---------------------------------------------------------------------------------------------------------------------|----------------|
| Morris,Michael Thomas  | Senior             | 31-Jan-20       | Lodging          | Lodging - 4 nights in San Juan, PR                                                                                  | 1,140.00       |
| Khan,Muhammad Suleman  | Senior             | 6-Feb-20        | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Leonis,Temisan         | Senior             | 6-Feb-20        | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Santambrogio,Juan      | Executive Director | 6-Feb-20        | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 818.01         |
| Khan,Muhammad Suleman  | Senior             | 7-Feb-20        | Lodging          | Lodging - 1 night in San Juan, PR                                                                                   | 268.82         |
| Morris,Michael Thomas  | Senior             | 7-Feb-20        | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 818.01         |
| Good JR,Clark E        | Manager            | 7-Feb-20        | Lodging          | Lodging - 4 nights in San Juan, PR                                                                                  | 1,140.00       |
| Chepenik,Adam Brandon  | Partner/Principal  | 10-Feb-20       | Lodging          | Lodging - 1 night in San Juan, PR                                                                                   | 237.95         |
| Khan,Muhammad Suleman  | Senior             | 13-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Tague,Robert           | Senior Manager     | 13-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Moran-Eserski,Javier   | Senior             | 13-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 690.42         |
| LeBlanc,Samantha       | Staff              | 14-Feb-20       | Lodging          | Lodging - 1 night in San Juan, PR                                                                                   | 285.00         |
| Tague,Robert           | Senior Manager     | 20-Feb-20       | Lodging          | Lodging - 1 night in San Juan, PR                                                                                   | 272.67         |
| LeBlanc,Samantha       | Staff              | 20-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Moran-Eserski,Javier   | Senior             | 20-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Levy,Sheva R           | Partner/Principal  | 20-Feb-20       | Lodging          | Lodging - 1 night in San Juan, PR                                                                                   | 272.67         |
| Chepenik,Adam Brandon  | Partner/Principal  | 21-Feb-20       | Lodging          | Lodging - 2 nights in San Juan, PR                                                                                  | 460.28         |
| LeBlanc,Samantha       | Staff              | 24-Feb-20       | Lodging          | Lodging - 2 nights in San Juan, PR                                                                                  | 520.65         |
| Leonis,Temisan         | Senior             | 26-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 855.00         |
| Tague,Robert           | Senior Manager     | 27-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR                                                                                  | 545.34         |
| Jerneycic,Daniel J     | Partner/Principal  | 20-Jan-20       | Meals            | Meals - Dinner - O Almaguer Marrero, S Tajuddin, B Zelmanovich, S LeBlanc, T Bradley, J Burr and Self               | 280.00         |
| Tajuddin,Salman Naveed | Senior Manager     | 21-Jan-20       | Meals            | Meals - Breakfast - Self                                                                                            | 9.00           |
| Jerneycic,Daniel J     | Partner/Principal  | 22-Jan-20       | Meals            | Meals - Dinner - O Almaguer Marrero, B Zelmanovich, S LeBlanc, T Bradley, J Burr, R Tan, S Khan, S Hurtado and Self | 360.00         |
| Vaccaro,Philip         | Partner/Principal  | 29-Jan-20       | Meals            | Meals - Dinner - Self                                                                                               | 16.75          |
| Khan,Muhammad Suleman  | Senior             | 3-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 13.25          |
| Khan,Muhammad Suleman  | Senior             | 3-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Leonis,Temisan         | Senior             | 3-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Khan,Muhammad Suleman  | Senior             | 4-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Moran-Eserski,Javier   | Senior             | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 6.70           |
| Moran-Eserski,Javier   | Senior             | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 10.27          |
| Morris,Michael Thomas  | Senior             | 4-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 15.00          |
| Good JR,Clark E        | Manager            | 4-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 19.05          |
| Good JR,Clark E        | Manager            | 4-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 12.24          |
| Good JR,Clark E        | Manager            | 4-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 29.81          |
| Good JR,Clark E        | Manager            | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 10.00          |
| Leonis,Temisan         | Senior             | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 12.50          |
| Leonis,Temisan         | Senior             | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 14.33          |
| Santambrogio,Juan      | Executive Director | 4-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 17.00          |
| Santambrogio,Juan      | Executive Director | 4-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 5.27           |
| Santambrogio,Juan      | Executive Director | 4-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 12.94          |
| Chan,Jonathan          | Senior             | 4-Feb-20        | Meals            | Meals - Late night dinner - Self                                                                                    | 9.01           |
| Moran-Eserski,Javier   | Senior             | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 6.70           |
| Moran-Eserski,Javier   | Senior             | 5-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Moran-Eserski,Javier   | Senior             | 5-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 14.45          |
| Khan,Muhammad Suleman  | Senior             | 5-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 12.58          |
| Khan,Muhammad Suleman  | Senior             | 5-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Khan,Muhammad Suleman  | Senior             | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 15.00          |
| Morris,Michael Thomas  | Senior             | 5-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |
| Morris,Michael Thomas  | Senior             | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 15.00          |
| Good JR,Clark E        | Manager            | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 10.63          |
| Good JR,Clark E        | Manager            | 5-Feb-20        | Meals            | Meals - Lunch Self                                                                                                  | 14.31          |
| Leonis,Temisan         | Senior             | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                                                            | 15.00          |
| Leonis,Temisan         | Senior             | 5-Feb-20        | Meals            | Meals - Dinner - Self                                                                                               | 40.00          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                     | Title              | Date of Service | Expense Category | Expense Description                                                      | Expense Amount |
|--------------------------|--------------------|-----------------|------------------|--------------------------------------------------------------------------|----------------|
| Santambrogio, Juan       | Executive Director | 5-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 6.42           |
| Santambrogio, Juan       | Executive Director | 5-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 22.47          |
| Moran-Eserski, Javier    | Senior             | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 14.84          |
| Moran-Eserski, Javier    | Senior             | 6-Feb-20        | Meals            | Meals - Lunch Self                                                       | 9.62           |
| Khan, Muhammad Suleman   | Senior             | 6-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Moran-Eserski, Javier    | Senior             | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 12.06          |
| Khan, Muhammad Suleman   | Senior             | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 17.77          |
| Moran-Eserski, Javier    | Senior             | 6-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 6.49           |
| Morris, Michael Thomas   | Senior             | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 40.00          |
| Morris, Michael Thomas   | Senior             | 6-Feb-20        | Meals            | Meals - Lunch Self                                                       | 13.91          |
| Morris, Michael Thomas   | Senior             | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 40.00          |
| Good JR, Clark E         | Manager            | 6-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 10.63          |
| Good JR, Clark E         | Manager            | 6-Feb-20        | Meals            | Meals - Lunch Self                                                       | 14.18          |
| Good JR, Clark E         | Manager            | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 40.00          |
| Leonis, Temisan          | Senior             | 6-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 6.42           |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 19.14          |
| Sanchez-Riveron, Deborah | Staff              | 6-Feb-20        | Meals            | Meals - Late night dinner - Self                                         | 24.88          |
| Chan, Jonathan           | Senior             | 6-Feb-20        | Meals            | Meals - Late night dinner - Self                                         | 23.39          |
| Ramirez, Jessica I.      | Senior             | 7-Feb-20        | Meals            | Meals - Late night dinner - Self                                         | 24.20          |
| Moran-Eserski, Javier    | Senior             | 7-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 12.04          |
| Khan, Muhammad Suleman   | Senior             | 7-Feb-20        | Meals            | Meals - Lunch Self                                                       | 13.25          |
| Khan, Muhammad Suleman   | Senior             | 7-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Morris, Michael Thomas   | Senior             | 7-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 12.58          |
| Morris, Michael Thomas   | Senior             | 7-Feb-20        | Meals            | Meals - Lunch Self                                                       | 15.00          |
| Morris, Michael Thomas   | Senior             | 7-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Good JR, Clark E         | Manager            | 7-Feb-20        | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Good JR, Clark E         | Manager            | 7-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 33.35          |
| Chan, Jonathan           | Senior             | 7-Feb-20        | Meals            | Meals - Late night dinner - Self                                         | 23.54          |
| Ramirez, Jessica I.      | Senior             | 8-Feb-20        | Meals            | Meals - Late night dinner - Self                                         | 23.16          |
| Khan, Muhammad Suleman   | Senior             | 8-Feb-20        | Meals            | Meals - Dinner - Self                                                    | 40.00          |
| Moran-Eserski, Javier    | Senior             | 10-Feb-20       | Meals            | Meals - Dinner - J. Burr, S. LeBlanc and Self                            | 94.53          |
| Moran-Eserski, Javier    | Senior             | 10-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| LeBlanc, Samantha        | Staff              | 10-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 2.98           |
| Tague, Robert            | Senior Manager     | 10-Feb-20       | Meals            | Meals - Dinner - D. Jerneycic, J. Burr, S. Khan, B. Zelmanovich and Self | 200.00         |
| Tague, Robert            | Senior Manager     | 10-Feb-20       | Meals            | Meals - Lunch Self                                                       | 9.74           |
| Khan, Muhammad Suleman   | Senior             | 10-Feb-20       | Meals            | Meals - Dinner - Self                                                    | 18.05          |
| Khan, Muhammad Suleman   | Senior             | 10-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 15.00          |
| Moran-Eserski, Javier    | Senior             | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 10.70          |
| Moran-Eserski, Javier    | Senior             | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 12.84          |
| Morris, Michael Thomas   | Senior             | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 12.27          |
| Tague, Robert            | Senior Manager     | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 6.35           |
| Khan, Muhammad Suleman   | Senior             | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 14.45          |
| LeBlanc, Samantha        | Staff              | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 3.57           |
| LeBlanc, Samantha        | Staff              | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 6.42           |
| LeBlanc, Samantha        | Staff              | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 2.13           |
| Tague, Robert            | Senior Manager     | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 12.04          |
| Moran-Eserski, Javier    | Senior             | 11-Feb-20       | Meals            | Meals - Dinner - Self                                                    | 19.05          |
| LeBlanc, Samantha        | Staff              | 11-Feb-20       | Meals            | Meals - Dinner - Self                                                    | 12.27          |
| Moran-Eserski, Javier    | Senior             | 11-Feb-20       | Meals            | Meals - Dinner - Self                                                    | 5.58           |
| Khan, Muhammad Suleman   | Senior             | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 15.00          |
| Santambrogio, Juan       | Executive Director | 11-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 5.27           |
| Santambrogio, Juan       | Executive Director | 11-Feb-20       | Meals            | Meals - Lunch Self                                                       | 12.94          |
| Moran-Eserski, Javier    | Senior             | 12-Feb-20       | Meals            | Meals - Lunch Self                                                       | 14.58          |
| Moran-Eserski, Javier    | Senior             | 12-Feb-20       | Meals            | Meals - Breakfast - Self                                                 | 4.28           |

**Exhibit B**

Financial Oversight and Management Board for Puerto Rico

Out-of-Pocket Expenses

For the Period February 1, 2020 through February 29, 2020

| Name                  | Title              | Date of Service | Expense Category | Expense Description                 | Expense Amount |
|-----------------------|--------------------|-----------------|------------------|-------------------------------------|----------------|
| Morris,Michael Thomas | Senior             | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 13.00          |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 11.00          |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | Meals            | Meals - Lunch Self                  | 14.23          |
| LeBlanc,Samantha      | Staff              | 12-Feb-20       | Meals            | Meals - Dinner - J. Moran and Self  | 42.58          |
| Khan,Muhammad Suleman | Senior             | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 15.00          |
| LeBlanc,Samantha      | Staff              | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 1.87           |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Meals            | Meals - Lunch Self                  | 12.41          |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 8.54           |
| Khan,Muhammad Suleman | Senior             | 12-Feb-20       | Meals            | Meals - Lunch Self                  | 12.18          |
| Santambrogio,Juan     | Executive Director | 12-Feb-20       | Meals            | Meals - Breakfast - Self            | 6.42           |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Meals            | Meals - Lunch Self                  | 14.31          |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Meals            | Meals - Lunch Self                  | 15.00          |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Meals            | Meals - Dinner - Self               | 26.70          |
| Moran-Eserski,Javier  | Senior             | 13-Feb-20       | Meals            | Meals - Dinner - Self               | 8.34           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Breakfast - Self            | 6.06           |
| Khan,Muhammad Suleman | Senior             | 13-Feb-20       | Meals            | Meals - Breakfast - Self            | 15.00          |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Lunch Self                  | 12.84          |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Breakfast - Self            | 2.67           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Lunch Self                  | 9.85           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Breakfast - Self            | 6.42           |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Dinner - Self               | 5.18           |
| Khan,Muhammad Suleman | Senior             | 14-Feb-20       | Meals            | Meals - Breakfast - Self            | 15.00          |
| Moran-Eserski,Javier  | Senior             | 17-Feb-20       | Meals            | Meals - Lunch Self                  | 15.00          |
| Moran-Eserski,Javier  | Senior             | 17-Feb-20       | Meals            | Meals - Dinner - Self               | 8.86           |
| LeBlanc,Samantha      | Staff              | 17-Feb-20       | Meals            | Meals - Breakfast - Self            | 14.16          |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | Meals            | Meals - Lunch Self                  | 15.00          |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | Meals            | Meals - Lunch Self                  | 7.48           |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | Meals            | Meals - Dinner - Self               | 40.00          |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | Meals            | Meals - Dinner - Self               | 36.57          |
| LeBlanc,Samantha      | Staff              | 18-Feb-20       | Meals            | Meals - Lunch Self                  | 12.10          |
| Tague,Robert          | Senior Manager     | 19-Feb-20       | Meals            | Meals - Lunch Self                  | 12.71          |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | Meals            | Meals - Dinner - Self               | 40.00          |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | Meals            | Meals - Lunch Self                  | 3.18           |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Breakfast - Self            | 2.68           |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Lunch Self                  | 9.10           |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Dinner - Self               | 40.00          |
| Tague,Robert          | Senior Manager     | 20-Feb-20       | Meals            | Meals - Dinner - Self               | 11.15          |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Lunch Self                  | 15.00          |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Breakfast - R. Tan and Self | 27.02          |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | Meals            | Meals - Dinner - Self               | 10.14          |
| Tague,Robert          | Senior Manager     | 20-Feb-20       | Meals            | Meals - Breakfast - Self            | 10.17          |
| LeBlanc,Samantha      | Staff              | 24-Feb-20       | Meals            | Meals - Breakfast - Self            | 7.50           |
| LeBlanc,Samantha      | Staff              | 24-Feb-20       | Meals            | Meals - Dinner - Self               | 21.00          |
| Leonis,Temisan        | Senior             | 24-Feb-20       | Meals            | Meals - Dinner - Self               | 37.38          |
| Morris,Michael Thomas | Senior             | 25-Feb-20       | Meals            | Meals - Breakfast - Self            | 14.85          |
| LeBlanc,Samantha      | Staff              | 25-Feb-20       | Meals            | Meals - Breakfast - Self            | 6.29           |
| Tague,Robert          | Senior Manager     | 25-Feb-20       | Meals            | Meals - Lunch Self                  | 13.34          |
| Leonis,Temisan        | Senior             | 25-Feb-20       | Meals            | Meals - Breakfast - Self            | 12.52          |
| Leonis,Temisan        | Senior             | 25-Feb-20       | Meals            | Meals - Dinner - Self               | 40.00          |
| LeBlanc,Samantha      | Staff              | 26-Feb-20       | Meals            | Meals - Lunch Self                  | 5.00           |
| Tague,Robert          | Senior Manager     | 26-Feb-20       | Meals            | Meals - Breakfast - Self            | 9.21           |
| Tague,Robert          | Senior Manager     | 26-Feb-20       | Meals            | Meals - Lunch Self                  | 6.35           |
| Tague,Robert          | Senior Manager     | 26-Feb-20       | Meals            | Meals - Dinner - Self               | 36.10          |
| LeBlanc,Samantha      | Staff              | 26-Feb-20       | Meals            | Meals - Breakfast - Self            | 6.02           |
| LeBlanc,Samantha      | Staff              | 26-Feb-20       | Meals            | Meals - Dinner - Self               | 25.87          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                         | Title              | Date of Service | Expense Category | Expense Description                                          | Expense Amount |
|------------------------------|--------------------|-----------------|------------------|--------------------------------------------------------------|----------------|
| Leonis,Temisan               | Senior             | 26-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 15.00          |
| Tague,Robert                 | Senior Manager     | 27-Feb-20       | Meals            | Meals - Dinner - J. Burr and Self                            | 76.62          |
| LeBlanc,Samantha             | Staff              | 27-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 2.67           |
| LeBlanc,Samantha             | Staff              | 27-Feb-20       | Meals            | Meals - Lunch Self                                           | 7.36           |
| LeBlanc,Samantha             | Staff              | 27-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 3.85           |
| Tague,Robert                 | Senior Manager     | 27-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 10.17          |
| LeBlanc,Samantha             | Staff              | 27-Feb-20       | Meals            | Meals - Lunch Self                                           | 5.35           |
| Tague,Robert                 | Senior Manager     | 27-Feb-20       | Meals            | Meals - Lunch Self                                           | 9.90           |
| LeBlanc,Samantha             | Staff              | 27-Feb-20       | Meals            | Meals - Dinner - Self                                        | 9.62           |
| Leonis,Temisan               | Senior             | 27-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 15.00          |
| Chepenik,Adam Brandon        | Partner/Principal  | 28-Feb-20       | Meals            | Meals - Breakfast - Self                                     | 4.00           |
| Good JR,Clark E              | Manager            | 8-Nov-19        | Airfare          | Air - One way - San Juan, PR to Dallas, TX                   | 343.10         |
| Good JR,Clark E              | Manager            | 8-Nov-19        | Airfare          | Air - One way - Houston, TX to San Juan, PR                  | 390.90         |
| Good JR,Clark E              | Manager            | 2-Dec-19        | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 713.92         |
| Levy,Sheva R                 | Partner/Principal  | 5-Dec-19        | Airfare          | Mileage - Round Trip - Hoem to airport                       | 19.72          |
| Good JR,Clark E              | Manager            | 17-Jan-20       | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 618.30         |
| Vaccaro,Philip               | Partner/Principal  | 22-Jan-20       | Airfare          | Air - Round Trip - Boston, MA to San Juan, PR                | 343.00         |
| Good JR,Clark E              | Manager            | 24-Jan-20       | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 522.50         |
| Good JR,Clark E              | Manager            | 24-Jan-20       | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 579.94         |
| Blanco Rodriguez,Paola Marie | Senior             | 26-Jan-20       | Airfare          | Air - One way - San Francisco, CA to San Juan, PR            | 184.50         |
| Miles,Melissa J              | Senior             | 27-Jan-20       | Airfare          | Air - Round Trip - New York, NY to San Juan, PR              | 309.30         |
| Blanco Rodriguez,Paola Marie | Senior             | 30-Jan-20       | Airfare          | Air - Round Trip - San Juan, PR to San Francisco, CA         | 369.00         |
| Miles,Melissa J              | Senior             | 31-Jan-20       | Airfare          | Air - One way - San Juan, PR to New York, NY                 | 166.00         |
| Vaccaro,Philip               | Partner/Principal  | 3-Feb-20        | Airfare          | Air - One way - San Juan, PR to Boston, MA                   | 234.00         |
| LeBlanc,Samantha             | Staff              | 5-Feb-20        | Airfare          | Air - One way - New York, NY to San Juan, PR                 | 106.65         |
| Good JR,Clark E              | Manager            | 7-Feb-20        | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 579.94         |
| Chepenik,Adam Brandon        | Partner/Principal  | 9-Feb-20        | Airfare          | Air - Round Trip - Washington, DC to San Juan, PR            | 1,032.02       |
| Tague,Robert                 | Senior Manager     | 10-Feb-20       | Airfare          | Air - One way - San Juan, PR to Chicago, IL                  | 340.50         |
| Tague,Robert                 | Senior Manager     | 10-Feb-20       | Airfare          | Air - One way - Chicago, IL to San Juan, PR                  | 340.50         |
| Santambrogio,Juan            | Executive Director | 12-Feb-20       | Airfare          | Air - One way - San Juan, PR to Atlanta, GA Change fee       | 200.00         |
| LeBlanc,Samantha             | Staff              | 13-Feb-20       | Airfare          | Air - One way - San Juan, PR to New York, NY                 | 107.60         |
| Tabani,Omar                  | Manager            | 13-Feb-20       | Airfare          | Air - Round Trip - San Juan, PR to Dallas, TX                | 731.92         |
| Tajuddin,Salman Naveed       | Senior Manager     | 13-Feb-20       | Airfare          | Air - Round Trip - Washington, DC to San Juan, PR            | 1,027.75       |
| Good JR,Clark E              | Manager            | 14-Feb-20       | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 578.44         |
| Tan,Riyandi                  | Manager            | 17-Feb-20       | Airfare          | Air - Round Trip - San Juan, PR to Nashville, TN             | 474.61         |
| LeBlanc,Samantha             | Staff              | 18-Feb-20       | Airfare          | Air - Round Trip - New York, NY to San Juan, PR              | 376.30         |
| Leonis,Temisan               | Senior             | 19-Feb-20       | Airfare          | Air - One way - Atlanta, GA to San Juan, PR                  | 186.00         |
| Leonis,Temisan               | Senior             | 19-Feb-20       | Airfare          | Air - One way - San Juan, PR to Atlanta, GA                  | 94.00          |
| Tague,Robert                 | Senior Manager     | 20-Feb-20       | Airfare          | Air - Round Trip - Chicago, IL to San Juan, PR               | 681.00         |
| Moran-Eserski,Javier         | Senior             | 20-Feb-20       | Airfare          | Air - One way - San Juan, PR to New York, NY                 | 314.10         |
| Levy,Sheva R                 | Partner/Principal  | 20-Feb-20       | Airfare          | Air - Round Trip - Cleveland, OH to San Juan, PR             | 19.55          |
| Santambrogio,Juan            | Executive Director | 21-Feb-20       | Airfare          | Air - Round Trip - Atlanta, GA to San Juan, PR               | 419.00         |
| Chepenik,Adam Brandon        | Partner/Principal  | 21-Feb-20       | Airfare          | Air - Round Trip - Washington, DC to San Juan, PR            | 899.16         |
| Good JR,Clark E              | Manager            | 21-Feb-20       | Airfare          | Air - Round Trip - Dallas, TX to San Juan, PR                | 678.44         |
| Santambrogio,Juan            | Executive Director | 24-Feb-20       | Airfare          | Air - Round Trip - Chicago, IL to San Juan, PR               | 495.95         |
| Chepenik,Adam Brandon        | Partner/Principal  | 24-Feb-20       | Airfare          | Air - Round Trip - Washington, DC to Chicago, IL             | 385.81         |
| Tague,Robert                 | Senior Manager     | 24-Feb-20       | Airfare          | Air - Round Trip - Chicago, IL to San Juan, PR               | 685.50         |
| Tajuddin,Salman Naveed       | Senior Manager     | 24-Feb-20       | Airfare          | Air - Round Trip - San Juan, PR to Washington, DC Change fee | 286.93         |
| Moran-Eserski,Javier         | Senior             | 24-Feb-20       | Airfare          | Air - One way - New York, NY to San Juan, PR                 | 315.60         |
| Moran-Eserski,Javier         | Senior             | 24-Feb-20       | Airfare          | Air - One way - New York, NY to San Juan, PR                 | 315.60         |
| Leonis,Temisan               | Senior             | 26-Feb-20       | Airfare          | Air - One way - Atlanta, GA to San Juan, PR                  | 186.00         |
| Santambrogio,Juan            | Executive Director | 27-Feb-20       | Airfare          | Air - Round Trip - Atlanta, GA to San Juan, PR               | 630.00         |
| Tajuddin,Salman Naveed       | Senior Manager     | 27-Feb-20       | Airfare          | Air - Round Trip - Washington, DC to San Juan, PR Change fee | 191.00         |
| Tague,Robert                 | Senior Manager     | 27-Feb-20       | Airfare          | Air - Round Trip - Chicago, IL to San Juan, PR               | 195.50         |
| Moran-Eserski,Javier         | Senior             | 27-Feb-20       | Airfare          | Air - One way - San Juan, PR to New York, NY                 | 490.60         |

**Exhibit B**

**Financial Oversight and Management Board for Puerto Rico**

**Out-of-Pocket Expenses**

**For the Period February 1, 2020 through February 29, 2020**

| Name                         | Title              | Date of Service | Expense Category      | Expense Description                               | Expense Amount |
|------------------------------|--------------------|-----------------|-----------------------|---------------------------------------------------|----------------|
| Tan,Riyandi                  | Manager            | 27-Feb-20       | Airfare               | Air - Round Trip - New York, NY to San Juan, PR   | 418.75         |
| Tajuddin,Salman Naveed       | Senior Manager     | 27-Feb-20       | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR | 208.66         |
| Good JR,Clark E              | Manager            | 28-Feb-20       | Airfare               | Air - Round Trip - Dallas, TX to San Juan, PR     | 578.44         |
| Moran-Eserski,Javier         | Senior             | 2-Mar-20        | Airfare               | Air - One way - New York, NY to San Juan, PR      | 314.10         |
| Santambrogio,Juan            | Executive Director | 5-Mar-20        | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR    | 630.00         |
| Moran-Eserski,Javier         | Senior             | 5-Mar-20        | Airfare               | Air - One way - San Juan, PR to New York, NY      | 315.60         |
| Tague,Robert                 | Senior Manager     | 5-Mar-20        | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR    | 681.00         |
| Tan,Riyandi                  | Manager            | 5-Mar-20        | Airfare               | Air - Round Trip - New York, NY to San Juan, PR   | 539.90         |
| Tajuddin,Salman Naveed       | Senior Manager     | 5-Mar-20        | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR | 442.36         |
| Good JR,Clark E              | Manager            | 6-Mar-20        | Airfare               | Air - Round Trip - Dallas, TX to San Juan, PR     | 578.44         |
| Patel,Deven V.               | Senior Manager     | 9-Mar-20        | Airfare               | Air - One way - San Juan, PR to Newark, NJ        | 131.00         |
| Patel,Deven V.               | Senior Manager     | 9-Mar-20        | Airfare               | Air - One way - Newark, NJ to San Juan, PR        | 102.00         |
| Tan,Riyandi                  | Manager            | 9-Mar-20        | Airfare               | Air - One way - New York, NY to San Juan, PR      | 200.00         |
| Santambrogio,Juan            | Executive Director | 12-Mar-20       | Airfare               | Air - Round Trip - Atlanta, GA to San Juan, PR    | 688.35         |
| Moran-Eserski,Javier         | Senior             | 12-Mar-20       | Airfare               | Air - One way - San Juan, PR to New York, NY      | 174.00         |
| Tague,Robert                 | Senior Manager     | 12-Mar-20       | Airfare               | Air - Round Trip - Chicago, IL to San Juan, PR    | 681.00         |
| Leonis,Temisan               | Senior             | 12-Mar-20       | Airfare               | Air - One way - Atlanta, GA to San Juan, PR       | 86.00          |
| Tajuddin,Salman Naveed       | Senior Manager     | 12-Mar-20       | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR | 900.66         |
| Leonis,Temisan               | Senior             | 12-Mar-20       | Airfare               | Air - One way - San Juan, PR to Atlanta, GA       | 203.60         |
| Moran-Eserski,Javier         | Senior             | 15-Mar-20       | Airfare               | Air - One way - San Juan, PR to New York, NY      | 315.60         |
| Chepenik,Adam Brandon        | Partner/Principal  | 26-Mar-20       | Airfare               | Air - Round Trip - Washington, DC to San Juan, PR | 433.00         |
| Mackie,James                 | Executive Director | 15-May-19       | Ground Transportation | Taxi - Airport to hotel                           | 24.00          |
| Mackie,James                 | Executive Director | 17-May-19       | Ground Transportation | Taxi - Hotel to office                            | 5.33           |
| Mackie,James                 | Executive Director | 17-May-19       | Ground Transportation | Taxi - Office to airport                          | 12.77          |
| Mackie,James                 | Executive Director | 23-May-19       | Ground Transportation | Taxi - Hotel to office                            | 14.36          |
| Mackie,James                 | Executive Director | 23-May-19       | Ground Transportation | Taxi - Office to airport                          | 13.55          |
| Good JR,Clark E              | Manager            | 14-Nov-19       | Ground Transportation | Taxi - Hotel to FOMB                              | 8.07           |
| Good JR,Clark E              | Manager            | 14-Nov-19       | Ground Transportation | Taxi - Airport to hotel                           | 11.45          |
| Good JR,Clark E              | Manager            | 15-Nov-19       | Ground Transportation | Taxi - Hotel to airport                           | 12.11          |
| Good JR,Clark E              | Manager            | 4-Dec-19        | Ground Transportation | Taxi - Airport to hotel                           | 9.66           |
| Good JR,Clark E              | Manager            | 5-Dec-19        | Ground Transportation | Taxi - Hotel to meeting                           | 12.64          |
| Good JR,Clark E              | Manager            | 6-Dec-19        | Ground Transportation | Taxi - Meeting to airport                         | 13.58          |
| Good JR,Clark E              | Manager            | 7-Dec-19        | Ground Transportation | Parking - 3 days at airport                       | 72.00          |
| Levy,Sheva R                 | Partner/Principal  | 8-Dec-19        | Ground Transportation | Rental Car - 1 day in San Juan, PR                | 186.76         |
| Good JR,Clark E              | Manager            | 6-Jan-20        | Ground Transportation | Taxi - Airport to hotel                           | 10.20          |
| Good JR,Clark E              | Manager            | 6-Jan-20        | Ground Transportation | Taxi - Airport to hotel                           | 5.00           |
| Good JR,Clark E              | Manager            | 9-Jan-20        | Ground Transportation | Taxi - Client to hotel                            | 5.00           |
| Good JR,Clark E              | Manager            | 9-Jan-20        | Ground Transportation | Taxi - Client to hotel                            | 15.07          |
| Good JR,Clark E              | Manager            | 10-Jan-20       | Ground Transportation | Taxi - Client to hotel                            | 8.22           |
| Good JR,Clark E              | Manager            | 10-Jan-20       | Ground Transportation | Taxi - Hotel to client                            | 3.00           |
| Good JR,Clark E              | Manager            | 10-Jan-20       | Ground Transportation | Taxi - Hotel to client                            | 8.86           |
| Good JR,Clark E              | Manager            | 13-Jan-20       | Ground Transportation | Taxi - Hotel to client                            | 3.00           |
| Good JR,Clark E              | Manager            | 13-Jan-20       | Ground Transportation | Taxi - Client to hotel                            | 7.45           |
| Good JR,Clark E              | Manager            | 13-Jan-20       | Ground Transportation | Taxi - Hotel to client                            | 6.67           |
| Malhotra,Gaurav              | Partner/Principal  | 15-Jan-20       | Ground Transportation | Taxi - Airport to client                          | 30.00          |
| Good JR,Clark E              | Manager            | 16-Jan-20       | Ground Transportation | Taxi - ERS to Client                              | 6.47           |
| Good JR,Clark E              | Manager            | 17-Jan-20       | Ground Transportation | Taxi - Hotel to AFT                               | 6.54           |
| Good JR,Clark E              | Manager            | 18-Jan-20       | Ground Transportation | Taxi - Hotel to airport                           | 11.84          |
| Good JR,Clark E              | Manager            | 21-Jan-20       | Ground Transportation | Taxi - Airport to client                          | 22.28          |
| Good JR,Clark E              | Manager            | 22-Jan-20       | Ground Transportation | Taxi - Client to hotel                            | 10.21          |
| Miles,Melissa J              | Senior             | 27-Jan-20       | Ground Transportation | Taxi - Home to airport                            | 45.72          |
| Blanco Rodriguez,Paola Marie | Senior             | 27-Jan-20       | Ground Transportation | Taxi - Airport to hotel                           | 25.30          |
| Miles,Melissa J              | Senior             | 27-Jan-20       | Ground Transportation | Taxi - Airport to client                          | 10.21          |
| Good JR,Clark E              | Manager            | 27-Jan-20       | Ground Transportation | Taxi - Airport to hotel                           | 12.94          |
| Bradley,Trenton              | Senior             | 28-Jan-20       | Ground Transportation | Taxi - Hotel to client                            | 26.97          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                         | Title              | Date of Service | Expense Category      | Expense Description        | Expense Amount |
|------------------------------|--------------------|-----------------|-----------------------|----------------------------|----------------|
| Tabani,Omar                  | Manager            | 28-Jan-20       | Ground Transportation | Taxi - Airport to hotel    | 27.00          |
| Blanco Rodriguez,Paola Marie | Senior             | 28-Jan-20       | Ground Transportation | Taxi - Client to hotel     | 7.76           |
| Tabani,Omar                  | Manager            | 28-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 16.20          |
| Blanco Rodriguez,Paola Marie | Senior             | 29-Jan-20       | Ground Transportation | Taxi - Client to hotel     | 7.47           |
| Tabani,Omar                  | Manager            | 29-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 7.98           |
| Good JR,Clark E              | Manager            | 29-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 9.52           |
| Tabani,Omar                  | Manager            | 30-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 11.61          |
| Tabani,Omar                  | Manager            | 30-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 6.90           |
| Tabani,Omar                  | Manager            | 30-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 7.19           |
| Blanco Rodriguez,Paola Marie | Senior             | 30-Jan-20       | Ground Transportation | Taxi - Hotel to PRDE       | 7.02           |
| Miles,Melissa J              | Senior             | 30-Jan-20       | Ground Transportation | Taxi - FOMB to hotel       | 11.88          |
| Blanco Rodriguez,Paola Marie | Senior             | 30-Jan-20       | Ground Transportation | Taxi - PRDE to client      | 4.80           |
| Miles,Melissa J              | Senior             | 31-Jan-20       | Ground Transportation | Taxi - Airport to home     | 47.94          |
| Tabani,Omar                  | Manager            | 31-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 16.60          |
| Blanco Rodriguez,Paola Marie | Senior             | 31-Jan-20       | Ground Transportation | Taxi - Client to hotel     | 6.16           |
| Tabani,Omar                  | Manager            | 31-Jan-20       | Ground Transportation | Taxi - Hotel to client     | 7.67           |
| Tabani,Omar                  | Manager            | 1-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 7.65           |
| Tabani,Omar                  | Manager            | 1-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 17.64          |
| Good JR,Clark E              | Manager            | 1-Feb-20        | Ground Transportation | Parking - Airport - 4 days | 120.00         |
| Tabani,Omar                  | Manager            | 3-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 14.85          |
| Tabani,Omar                  | Manager            | 4-Feb-20        | Ground Transportation | Taxi - Hotel to office     | 14.33          |
| Tabani,Omar                  | Manager            | 4-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 11.64          |
| Good JR,Clark E              | Manager            | 4-Feb-20        | Ground Transportation | Taxi - Airport to hotel    | 17.36          |
| Tabani,Omar                  | Manager            | 5-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 23.83          |
| Tabani,Omar                  | Manager            | 6-Feb-20        | Ground Transportation | Taxi - Hotel to client     | 7.88           |
| Good JR,Clark E              | Manager            | 6-Feb-20        | Ground Transportation | Taxi - Client to hotel     | 10.02          |
| Good JR,Clark E              | Manager            | 7-Feb-20        | Ground Transportation | Parking - Airport - 4 days | 120.00         |
| LeBlanc,Samantha             | Staff              | 10-Feb-20       | Ground Transportation | Taxi - Home to airport     | 30.25          |
| Chepenik,Adam Brandon        | Partner/Principal  | 10-Feb-20       | Ground Transportation | Taxi - Client to airport   | 15.98          |
| Chepenik,Adam Brandon        | Partner/Principal  | 10-Feb-20       | Ground Transportation | Taxi - Airport to hotel    | 10.41          |
| Tague,Robert                 | Senior Manager     | 10-Feb-20       | Ground Transportation | Taxi - Home to airport     | 29.95          |
| Good JR,Clark E              | Manager            | 10-Feb-20       | Ground Transportation | Taxi - Airport to hotel    | 19.96          |
| Tague,Robert                 | Senior Manager     | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel     | 10.05          |
| Chepenik,Adam Brandon        | Partner/Principal  | 11-Feb-20       | Ground Transportation | Taxi - Hotel to client     | 11.51          |
| LeBlanc,Samantha             | Staff              | 11-Feb-20       | Ground Transportation | Taxi - Client to hotel     | 18.34          |
| Chepenik,Adam Brandon        | Partner/Principal  | 11-Feb-20       | Ground Transportation | Taxi - Airport to home     | 21.18          |
| Tague,Robert                 | Senior Manager     | 11-Feb-20       | Ground Transportation | Taxi - Hotel to office     | 5.94           |
| Santambrogio,Juan            | Executive Director | 12-Feb-20       | Ground Transportation | Taxi - Airport to home     | 14.18          |
| Santambrogio,Juan            | Executive Director | 12-Feb-20       | Ground Transportation | Taxi - Hotel to airport    | 9.90           |
| Tague,Robert                 | Senior Manager     | 12-Feb-20       | Ground Transportation | Taxi - Hotel to client     | 9.49           |
| Tague,Robert                 | Senior Manager     | 12-Feb-20       | Ground Transportation | Taxi - Client to hotel     | 10.42          |
| Santambrogio,Juan            | Executive Director | 13-Feb-20       | Ground Transportation | Taxi - Airport to home     | 60.52          |
| Tague,Robert                 | Senior Manager     | 13-Feb-20       | Ground Transportation | Taxi - Airport to home     | 18.46          |
| LeBlanc,Samantha             | Staff              | 13-Feb-20       | Ground Transportation | Taxi - Airport to home     | 37.68          |
| Tague,Robert                 | Senior Manager     | 13-Feb-20       | Ground Transportation | Taxi - Hotel to Client     | 11.70          |
| Tague,Robert                 | Senior Manager     | 13-Feb-20       | Ground Transportation | Taxi - Client to airport   | 13.24          |
| Good JR,Clark E              | Manager            | 14-Feb-20       | Ground Transportation | Parking - Airport - 4 days | 120.00         |
| Good JR,Clark E              | Manager            | 14-Feb-20       | Ground Transportation | Taxi - Hotel to airport    | 8.98           |
| Santambrogio,Juan            | Executive Director | 17-Feb-20       | Ground Transportation | Taxi - Home to airport     | 60.95          |
| Santambrogio,Juan            | Executive Director | 17-Feb-20       | Ground Transportation | Taxi - Airport to hotel    | 14.50          |
| Moran-Eserski,Javier         | Senior             | 17-Feb-20       | Ground Transportation | Taxi - Home to airport     | 30.62          |
| Moran-Eserski,Javier         | Senior             | 17-Feb-20       | Ground Transportation | Taxi - Airport to hotel    | 18.02          |
| Tan,Riyandi                  | Manager            | 17-Feb-20       | Ground Transportation | Taxi - Home to airport     | 45.68          |
| Tan,Riyandi                  | Manager            | 17-Feb-20       | Ground Transportation | Taxi - Airport to hotel    | 16.24          |
| Santambrogio,Juan            | Executive Director | 18-Feb-20       | Ground Transportation | Taxi - Hotel to client     | 7.47           |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                   | Title              | Date of Service | Expense Category      | Expense Description                  | Expense Amount |
|------------------------|--------------------|-----------------|-----------------------|--------------------------------------|----------------|
| Moran-Eserski,Javier   | Senior             | 18-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 15.00          |
| Chepenik,Adam Brandon  | Partner/Principal  | 18-Feb-20       | Ground Transportation | Taxi - Home to airport               | 22.86          |
| Tajuddin,Salman Naveed | Senior Manager     | 18-Feb-20       | Ground Transportation | Taxi - Airport to client             | 11.73          |
| Tan,Riyandi            | Manager            | 18-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 9.12           |
| Moran-Eserski,Javier   | Senior             | 18-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 7.13           |
| Chepenik,Adam Brandon  | Partner/Principal  | 18-Feb-20       | Ground Transportation | Taxi - Airport to client             | 11.64          |
| Tajuddin,Salman Naveed | Senior Manager     | 18-Feb-20       | Ground Transportation | Taxi - Home to airport               | 19.20          |
| Tan,Riyandi            | Manager            | 18-Feb-20       | Ground Transportation | Taxi - hotel to hotel                | 5.63           |
| Good JR,Clark E        | Manager            | 18-Feb-20       | Ground Transportation | Taxi - Airport to hotel              | 10.33          |
| Santambrogio,Juan      | Executive Director | 19-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 5.91           |
| Santambrogio,Juan      | Executive Director | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 11.73          |
| Tan,Riyandi            | Manager            | 19-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 11.74          |
| Tague,Robert           | Senior Manager     | 19-Feb-20       | Ground Transportation | Taxi - Home to airport               | 26.66          |
| Tan,Riyandi            | Manager            | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 7.73           |
| Tague,Robert           | Senior Manager     | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 12.76          |
| Moran-Eserski,Javier   | Senior             | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 11.01          |
| Tague,Robert           | Senior Manager     | 19-Feb-20       | Ground Transportation | Taxi - Airport to client             | 17.04          |
| Chepenik,Adam Brandon  | Partner/Principal  | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 7.14           |
| Chepenik,Adam Brandon  | Partner/Principal  | 19-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 5.09           |
| Good JR,Clark E        | Manager            | 19-Feb-20       | Ground Transportation | Taxi - Hotel to office               | 17.60          |
| Good JR,Clark E        | Manager            | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 19.25          |
| Good JR,Clark E        | Manager            | 19-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 11.31          |
| Santambrogio,Juan      | Executive Director | 20-Feb-20       | Ground Transportation | Taxi - Airport to client             | 7.67           |
| Tan,Riyandi            | Manager            | 20-Feb-20       | Ground Transportation | Taxi - Airport to home               | 60.88          |
| Tague,Robert           | Senior Manager     | 20-Feb-20       | Ground Transportation | Taxi - Hotel to AFT                  | 17.40          |
| Chepenik,Adam Brandon  | Partner/Principal  | 20-Feb-20       | Ground Transportation | Taxi - Client to DDEC                | 6.77           |
| Moran-Eserski,Javier   | Senior             | 20-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 6.33           |
| Tague,Robert           | Senior Manager     | 20-Feb-20       | Ground Transportation | Taxi - Airport to home               | 30.68          |
| Moran-Eserski,Javier   | Senior             | 20-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 10.45          |
| LeBlanc,Samantha       | Staff              | 20-Feb-20       | Ground Transportation | Taxi - Airport to home               | 67.03          |
| Chepenik,Adam Brandon  | Partner/Principal  | 20-Feb-20       | Ground Transportation | Taxi - DDEC to client                | 4.95           |
| LeBlanc,Samantha       | Staff              | 20-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 9.07           |
| Tajuddin,Salman Naveed | Senior Manager     | 20-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 8.92           |
| Moran-Eserski,Javier   | Senior             | 20-Feb-20       | Ground Transportation | Taxi - FOMB to airport               | 13.49          |
| Tague,Robert           | Senior Manager     | 20-Feb-20       | Ground Transportation | Taxi - Client to airport             | 12.24          |
| Tajuddin,Salman Naveed | Senior Manager     | 20-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 11.89          |
| Levy,Sheva R           | Partner/Principal  | 20-Feb-20       | Ground Transportation | Parking - 1 day at airport           | 36.00          |
| Levy,Sheva R           | Partner/Principal  | 20-Feb-20       | Ground Transportation | Taxi - Airport to hotel              | 14.07          |
| Santambrogio,Juan      | Executive Director | 21-Feb-20       | Ground Transportation | Taxi - Airport to home               | 68.00          |
| Santambrogio,Juan      | Executive Director | 21-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 5.76           |
| Chepenik,Adam Brandon  | Partner/Principal  | 21-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 8.75           |
| Chepenik,Adam Brandon  | Partner/Principal  | 21-Feb-20       | Ground Transportation | Taxi - Airport to home               | 34.32          |
| Moran-Eserski,Javier   | Senior             | 21-Feb-20       | Ground Transportation | Taxi - Airport to home               | 29.66          |
| Good JR,Clark E        | Manager            | 21-Feb-20       | Ground Transportation | Parking - Airport - 4 days           | 120.00         |
| Good JR,Clark E        | Manager            | 21-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 4.39           |
| Good JR,Clark E        | Manager            | 21-Feb-20       | Ground Transportation | Taxi - Client to airport             | 8.71           |
| Santambrogio,Juan      | Executive Director | 23-Feb-20       | Ground Transportation | Taxi - Home to airport               | 53.03          |
| Santambrogio,Juan      | Executive Director | 23-Feb-20       | Ground Transportation | Taxi - Airport to hotel              | 82.41          |
| Santambrogio,Juan      | Executive Director | 24-Feb-20       | Ground Transportation | Taxi - Hotel to airport              | 55.75          |
| Santambrogio,Juan      | Executive Director | 24-Feb-20       | Ground Transportation | Taxi - Hotel to client               | 15.84          |
| Santambrogio,Juan      | Executive Director | 24-Feb-20       | Ground Transportation | Taxi - Client to hotel               | 15.84          |
| Santambrogio,Juan      | Executive Director | 24-Feb-20       | Ground Transportation | Taxi - Airport to home               | 69.57          |
| Tan,Riyandi            | Manager            | 24-Feb-20       | Ground Transportation | Taxi - Home to airport               | 65.47          |
| Chepenik,Adam Brandon  | Partner/Principal  | 24-Feb-20       | Ground Transportation | Taxi - Proskauer office to EY office | 58.20          |
| Chepenik,Adam Brandon  | Partner/Principal  | 24-Feb-20       | Ground Transportation | Taxi - Airport to home               | 21.54          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                   | Title              | Date of Service | Expense Category      | Expense Description                | Expense Amount |
|------------------------|--------------------|-----------------|-----------------------|------------------------------------|----------------|
| Chepenik,Adam Brandon  | Partner/Principal  | 24-Feb-20       | Ground Transportation | Taxi - Home to airport             | 24.41          |
| Chepenik,Adam Brandon  | Partner/Principal  | 24-Feb-20       | Ground Transportation | Taxi - Airport to Proskauer office | 50.81          |
| Moran-Eserski,Javier   | Senior             | 24-Feb-20       | Ground Transportation | Taxi - Home to airport             | 27.78          |
| Tajuddin,Salman Naveed | Senior Manager     | 24-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 6.20           |
| Good JR,Clark E        | Manager            | 24-Feb-20       | Ground Transportation | Taxi - Airport to hotel            | 19.88          |
| Santambrogio,Juan      | Executive Director | 25-Feb-20       | Ground Transportation | Taxi - Airport to hotel            | 18.75          |
| Santambrogio,Juan      | Executive Director | 25-Feb-20       | Ground Transportation | Taxi - Home to airport             | 60.77          |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 10.82          |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 9.32           |
| Tague,Robert           | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Hotel to dinner             | 3.39           |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Airport to client           | 9.23           |
| Moran-Eserski,Javier   | Senior             | 25-Feb-20       | Ground Transportation | Taxi - Airport to FOMB             | 27.28          |
| Tan,Riyandi            | Manager            | 25-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 19.37          |
| LeBlanc,Samantha       | Staff              | 25-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 4.98           |
| Moran-Eserski,Javier   | Senior             | 25-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 11.14          |
| Tague,Robert           | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 11.99          |
| Tague,Robert           | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Home to airport             | 28.31          |
| Tague,Robert           | Senior Manager     | 25-Feb-20       | Ground Transportation | Taxi - Airport to client           | 18.52          |
| Santambrogio,Juan      | Executive Director | 26-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 13.81          |
| Santambrogio,Juan      | Executive Director | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 15.74          |
| Tague,Robert           | Senior Manager     | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 8.33           |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 10.98          |
| Tan,Riyandi            | Manager            | 26-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 14.66          |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 13.09          |
| Moran-Eserski,Javier   | Senior             | 26-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 9.97           |
| Tan,Riyandi            | Manager            | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 11.76          |
| Moran-Eserski,Javier   | Senior             | 26-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 11.91          |
| Tague,Robert           | Senior Manager     | 26-Feb-20       | Ground Transportation | Taxi - Hotel to office             | 6.50           |
| Santambrogio,Juan      | Executive Director | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 8.51           |
| Santambrogio,Juan      | Executive Director | 27-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 6.78           |
| Santambrogio,Juan      | Executive Director | 27-Feb-20       | Ground Transportation | Taxi - Airport to home             | 142.35         |
| Tague,Robert           | Senior Manager     | 27-Feb-20       | Ground Transportation | Taxi - Hotel to office             | 12.62          |
| Tan,Riyandi            | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Airport to home             | 70.03          |
| Tague,Robert           | Senior Manager     | 27-Feb-20       | Ground Transportation | Taxi - Airport to home             | 29.53          |
| Tan,Riyandi            | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 7.09           |
| Moran-Eserski,Javier   | Senior             | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 13.83          |
| Moran-Eserski,Javier   | Senior             | 27-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 6.40           |
| Tajuddin,Salman Naveed | Senior Manager     | 27-Feb-20       | Ground Transportation | Taxi - Client to dinner            | 12.29          |
| LeBlanc,Samantha       | Staff              | 27-Feb-20       | Ground Transportation | Taxi - Airport to home             | 44.35          |
| Tan,Riyandi            | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Client to airport           | 20.66          |
| Tajuddin,Salman Naveed | Senior Manager     | 27-Feb-20       | Ground Transportation | Taxi - Airport to client           | 13.20          |
| Moran-Eserski,Javier   | Senior             | 27-Feb-20       | Ground Transportation | Taxi - Hotel to airport            | 7.96           |
| Good JR,Clark E        | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 3.00           |
| Good JR,Clark E        | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 10.19          |
| Good JR,Clark E        | Manager            | 27-Feb-20       | Ground Transportation | Taxi - Client to hotel             | 9.15           |
| Tajuddin,Salman Naveed | Senior Manager     | 28-Feb-20       | Ground Transportation | Taxi - Airport to home             | 25.50          |
| Moran-Eserski,Javier   | Senior             | 28-Feb-20       | Ground Transportation | Taxi - Airport to home             | 53.99          |
| Good JR,Clark E        | Manager            | 28-Feb-20       | Ground Transportation | Parking - Airport - 4 days         | 120.00         |
| Good JR,Clark E        | Manager            | 28-Feb-20       | Ground Transportation | Taxi - Client to airport           | 22.18          |
| Good JR,Clark E        | Manager            | 28-Feb-20       | Ground Transportation | Taxi - Hotel to client             | 7.97           |
| Tajuddin,Salman Naveed | Senior Manager     | 1-Mar-20        | Ground Transportation | Taxi - Home to airport             | 19.62          |
| Santambrogio,Juan      | Executive Director | 2-Mar-20        | Ground Transportation | Taxi - Airport to hotel            | 10.24          |
| Santambrogio,Juan      | Executive Director | 2-Mar-20        | Ground Transportation | Taxi - Home to airport             | 62.33          |
| Tague,Robert           | Senior Manager     | 2-Mar-20        | Ground Transportation | Taxi - Home to airport.            | 33.30          |
| Moran-Eserski,Javier   | Senior             | 2-Mar-20        | Ground Transportation | Taxi - Client to hotel             | 12.59          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                   | Title              | Date of Service | Expense Category      | Expense Description                      | Expense Amount |
|------------------------|--------------------|-----------------|-----------------------|------------------------------------------|----------------|
| Tan,Riyandi            | Manager            | 2-Mar-20        | Ground Transportation | Taxi - Airport to client                 | 19.32          |
| Tague,Robert           | Senior Manager     | 2-Mar-20        | Ground Transportation | Taxi - Airport to office                 | 12.60          |
| Moran-Eserski,Javier   | Senior             | 2-Mar-20        | Ground Transportation | Taxi - Home to airport                   | 29.07          |
| Tan,Riyandi            | Manager            | 2-Mar-20        | Ground Transportation | Taxi - Home to airport                   | 52.67          |
| Santambrogio,Juan      | Executive Director | 3-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 12.32          |
| Moran-Eserski,Javier   | Senior             | 3-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 9.19           |
| Moran-Eserski,Javier   | Senior             | 3-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 14.63          |
| Moran-Eserski,Javier   | Senior             | 3-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 9.09           |
| Tague,Robert           | Senior Manager     | 3-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 12.66          |
| Good JR,Clark E        | Manager            | 3-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 20.93          |
| Good JR,Clark E        | Manager            | 3-Mar-20        | Ground Transportation | Taxi - Airport to hotel                  | 18.48          |
| Tague,Robert           | Senior Manager     | 4-Mar-20        | Ground Transportation | Taxi - Hotel to office                   | 14.59          |
| Tague,Robert           | Senior Manager     | 4-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 6.46           |
| Good JR,Clark E        | Manager            | 4-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 23.58          |
| Good JR,Clark E        | Manager            | 4-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 7.36           |
| Santambrogio,Juan      | Executive Director | 5-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 8.94           |
| Santambrogio,Juan      | Executive Director | 5-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 10.36          |
| Santambrogio,Juan      | Executive Director | 5-Mar-20        | Ground Transportation | Taxi - Hotel to client to airport        | 22.49          |
| Santambrogio,Juan      | Executive Director | 5-Mar-20        | Ground Transportation | Taxi - Airport to home                   | 58.79          |
| Tague,Robert           | Senior Manager     | 5-Mar-20        | Ground Transportation | Taxi - Airport to home.                  | 35.15          |
| Moran-Eserski,Javier   | Senior             | 5-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 6.54           |
| Tan,Riyandi            | Manager            | 5-Mar-20        | Ground Transportation | Taxi - Client to airport                 | 37.64          |
| Chepenik,Adam Brandon  | Partner/Principal  | 5-Mar-20        | Ground Transportation | Taxi - Baltimore, MD to Philadelphia, PA | 136.00         |
| Tajuddin,Salman Naveed | Senior Manager     | 5-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 13.77          |
| Tague,Robert           | Senior Manager     | 5-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 6.88           |
| Tan,Riyandi            | Manager            | 5-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 25.54          |
| Tajuddin,Salman Naveed | Senior Manager     | 5-Mar-20        | Ground Transportation | Taxi - Client to airport                 | 6.66           |
| Moran-Eserski,Javier   | Senior             | 5-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 12.67          |
| Tan,Riyandi            | Manager            | 5-Mar-20        | Ground Transportation | Taxi - Airport to home                   | 52.68          |
| Tague,Robert           | Senior Manager     | 5-Mar-20        | Ground Transportation | Taxi - Client to airport                 | 22.28          |
| Good JR,Clark E        | Manager            | 5-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 7.38           |
| Tajuddin,Salman Naveed | Senior Manager     | 6-Mar-20        | Ground Transportation | Taxi - Airport to home                   | 25.50          |
| Chepenik,Adam Brandon  | Partner/Principal  | 6-Mar-20        | Ground Transportation | Taxi - Client to airport                 | 20.54          |
| Moran-Eserski,Javier   | Senior             | 6-Mar-20        | Ground Transportation | Taxi - Hotel to airport                  | 8.84           |
| Tajuddin,Salman Naveed | Senior Manager     | 6-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 10.09          |
| Moran-Eserski,Javier   | Senior             | 6-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 8.21           |
| Good JR,Clark E        | Manager            | 6-Mar-20        | Ground Transportation | Taxi - Hotel to airport                  | 14.02          |
| Good JR,Clark E        | Manager            | 6-Mar-20        | Ground Transportation | Parking - Airport - 4 days               | 120.00         |
| Good JR,Clark E        | Manager            | 6-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 10.99          |
| Moran-Eserski,Javier   | Senior             | 7-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 31.04          |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | Ground Transportation | Taxi - Home to airport                   | 20.01          |
| Tajuddin,Salman Naveed | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Hotel to client                   | 17.64          |
| Tajuddin,Salman Naveed | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Airport to hotel                  | 22.29          |
| Tan,Riyandi            | Manager            | 9-Mar-20        | Ground Transportation | Taxi - Home to airport                   | 50.42          |
| Tague,Robert           | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Airport to client                 | 20.26          |
| Patel,Deven V.         | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Home to airport                   | 35.85          |
| Tague,Robert           | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 11.87          |
| Moran-Eserski,Javier   | Senior             | 9-Mar-20        | Ground Transportation | Taxi - Airport to home                   | 28.69          |
| Tan,Riyandi            | Manager            | 9-Mar-20        | Ground Transportation | Taxi - Airport to client                 | 18.84          |
| Tan,Riyandi            | Manager            | 9-Mar-20        | Ground Transportation | Taxi - Client to hotel                   | 14.46          |
| Tague,Robert           | Senior Manager     | 9-Mar-20        | Ground Transportation | Taxi - Home to airport.                  | 33.90          |
| Tague,Robert           | Senior Manager     | 10-Mar-20       | Ground Transportation | Taxi - Hotel to client                   | 10.27          |
| Tague,Robert           | Senior Manager     | 10-Mar-20       | Ground Transportation | Taxi - Client to hotel                   | 10.97          |
| Moran-Eserski,Javier   | Senior             | 10-Mar-20       | Ground Transportation | Taxi - Client to hotel                   | 12.82          |
| Moran-Eserski,Javier   | Senior             | 10-Mar-20       | Ground Transportation | Taxi - Client to hotel                   | 14.42          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                         | Title              | Date of Service | Expense Category      | Expense Description                | Expense Amount |
|------------------------------|--------------------|-----------------|-----------------------|------------------------------------|----------------|
| Moran-Eserski,Javier         | Senior             | 10-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 7.33           |
| Tan,Riyandi                  | Manager            | 10-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 5.86           |
| Tan,Riyandi                  | Manager            | 10-Mar-20       | Ground Transportation | Taxi - Client to hotel             | 8.84           |
| Tajuddin,Salman Naveed       | Senior Manager     | 10-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 11.40          |
| Tan,Riyandi                  | Manager            | 11-Mar-20       | Ground Transportation | Taxi - Client to hotel             | 20.42          |
| Tague,Robert                 | Senior Manager     | 11-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 11.88          |
| Tan,Riyandi                  | Manager            | 11-Mar-20       | Ground Transportation | Taxi - Client to hotel             | 24.24          |
| Tajuddin,Salman Naveed       | Senior Manager     | 11-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 18.69          |
| Patel,Deven V.               | Senior Manager     | 11-Mar-20       | Ground Transportation | Taxi - Home to airport             | 4.00           |
| Moran-Eserski,Javier         | Senior             | 11-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 9.50           |
| Tan,Riyandi                  | Manager            | 11-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 7.43           |
| Tague,Robert                 | Senior Manager     | 12-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 9.40           |
| Moran-Eserski,Javier         | Senior             | 12-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 16.50          |
| Tan,Riyandi                  | Manager            | 12-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 18.38          |
| Patel,Deven V.               | Senior Manager     | 12-Mar-20       | Ground Transportation | Taxi - Client to airport           | 20.45          |
| Moran-Eserski,Javier         | Senior             | 12-Mar-20       | Ground Transportation | Taxi - Client to airport           | 18.91          |
| Parks,Ian                    | Manager            | 12-Mar-20       | Ground Transportation | Taxi - Office to airport           | 16.09          |
| Tajuddin,Salman Naveed       | Senior Manager     | 12-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 12.77          |
| Tan,Riyandi                  | Manager            | 12-Mar-20       | Ground Transportation | Taxi - Client to airport           | 13.36          |
| Patel,Deven V.               | Senior Manager     | 12-Mar-20       | Ground Transportation | Taxi - Airport to home             | 28.14          |
| Patel,Deven V.               | Senior Manager     | 12-Mar-20       | Ground Transportation | Taxi - Hotel to client             | 17.68          |
| Tajuddin,Salman Naveed       | Senior Manager     | 13-Mar-20       | Ground Transportation | Taxi - Airport to home             | 25.50          |
| Parks,Ian                    | Manager            | 13-Mar-20       | Ground Transportation | Taxi - Airport to home             | 67.43          |
| Tajuddin,Salman Naveed       | Senior Manager     | 13-Mar-20       | Ground Transportation | Taxi - Client to airport           | 23.01          |
| Moran-Eserski,Javier         | Senior             | 13-Mar-20       | Ground Transportation | Taxi - Airport to home             | 49.18          |
| Tague,Robert                 | Senior Manager     | 13-Mar-20       | Ground Transportation | Taxi - Airport to home             | 29.36          |
| Parks,Ian                    | Manager            | 14-Mar-20       | Ground Transportation | Taxi - Office to hotel             | 11.33          |
| Tan,Riyandi                  | Manager            | 15-Mar-20       | Ground Transportation | Taxi - Airport to home             | 45.32          |
| Good JR,Clark E              | Manager            | 15-Nov-19       | Lodging               | Lodging - 2 nights in San Juan, PR | 458.44         |
| Good JR,Clark E              | Manager            | 6-Dec-19        | Lodging               | Lodging - 2 nights in San Juan, PR | 434.74         |
| Good JR,Clark E              | Manager            | 8-Jan-20        | Lodging               | Lodging - 3 nights in San Juan, PR | 818.01         |
| Good JR,Clark E              | Manager            | 17-Jan-20       | Lodging               | Lodging - 9 nights in San Juan, PR | 2,520.00       |
| Blanco Rodriguez,Paola Marie | Senior             | 30-Jan-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Vaccaro,Philip               | Partner/Principal  | 30-Jan-20       | Lodging               | Lodging - 2 nights in San Juan, PR | 560.00         |
| Bradley,Trenton              | Senior             | 30-Jan-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 840.00         |
| Miles,Melissa J              | Senior             | 31-Jan-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Tabani,Omar                  | Manager            | 31-Jan-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Good JR,Clark E              | Manager            | 31-Jan-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Tabani,Omar                  | Manager            | 1-Feb-20        | Lodging               | Lodging - 2 nights in San Juan, PR | 560.00         |
| Tabani,Omar                  | Manager            | 6-Feb-20        | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Good JR,Clark E              | Manager            | 7-Feb-20        | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Chepenik,Adam Brandon        | Partner/Principal  | 10-Feb-20       | Lodging               | Lodging - 1 night in San Juan, PR  | 237.95         |
| Tague,Robert                 | Senior Manager     | 13-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 840.00         |
| Moran-Eserski,Javier         | Senior             | 13-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 690.42         |
| LeBlanc,Samantha             | Staff              | 14-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 346.89         |
| Good JR,Clark E              | Manager            | 14-Feb-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Chepenik,Adam Brandon        | Partner/Principal  | 18-Feb-20       | Lodging               | Lodging - 2 nights in San Juan, PR | 460.28         |
| Moran-Eserski,Javier         | Senior             | 20-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tague,Robert                 | Senior Manager     | 20-Feb-20       | Lodging               | Lodging - 1 night in San Juan, PR  | 272.67         |
| LeBlanc,Samantha             | Staff              | 20-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tan,Riyandi                  | Manager            | 20-Feb-20       | Lodging               | Lodging - 3 nights in San Juan, PR | 840.00         |
| Santambrogio,Juan            | Executive Director | 21-Feb-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Good JR,Clark E              | Manager            | 21-Feb-20       | Lodging               | Lodging - 4 nights in San Juan, PR | 1,090.68       |
| Santambrogio,Juan            | Executive Director | 23-Feb-20       | Lodging               | Lodging - 1 night in Chicago, IL   | 194.44         |
| Tajuddin,Salman Naveed       | Senior Manager     | 23-Feb-20       | Lodging               | Lodging - 5 nights in San Juan, PR | 1,400.00       |

**Exhibit B**

Financial Oversight and Management Board for Puerto Rico

Out-of-Pocket Expenses

For the Period February 1, 2020 through February 29, 2020

| Name                   | Title              | Date of Service | Expense Category | Expense Description                | Expense Amount |
|------------------------|--------------------|-----------------|------------------|------------------------------------|----------------|
| Leonis,Temisan         | Senior             | 24-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Feb-20       | Lodging          | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Santambrogio,Juan      | Executive Director | 27-Feb-20       | Lodging          | Lodging - 2 nights in San Juan, PR | 545.34         |
| Tague,Robert           | Senior Manager     | 27-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 545.34         |
| Tan,Riyandi            | Manager            | 27-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Moran-Eserski,Javier   | Senior             | 27-Feb-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Good JR,Clark E        | Manager            | 28-Feb-20       | Lodging          | Lodging - 4 nights in San Juan, PR | 1,120.00       |
| Santambrogio,Juan      | Executive Director | 5-Mar-20        | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Moran-Eserski,Javier   | Senior             | 5-Mar-20        | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tan,Riyandi            | Manager            | 5-Mar-20        | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tague,Robert           | Senior Manager     | 5-Mar-20        | Lodging          | Lodging - 3 nights in San Juan, PR | 818.01         |
| Moran-Eserski,Javier   | Senior             | 6-Mar-20        | Lodging          | Lodging - 1 night in San Juan, PR  | 280.00         |
| Tajuddin,Salman Naveed | Senior Manager     | 6-Mar-20        | Lodging          | Lodging - 2 nights in San Juan, PR | 560.00         |
| Good JR,Clark E        | Manager            | 6-Mar-20        | Lodging          | Lodging - 4 nights in San Juan, PR | 1,075.28       |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | Lodging          | Lodging - 4 nights - San Juan, PR  | 1,120.00       |
| Moran-Eserski,Javier   | Senior             | 9-Mar-20        | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Parks,Ian              | Manager            | 12-Mar-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Tague,Robert           | Senior Manager     | 12-Mar-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 806.46         |
| Tan,Riyandi            | Manager            | 12-Mar-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Patel,Deven V.         | Senior Manager     | 12-Mar-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Leonis,Temisan         | Senior             | 12-Mar-20       | Lodging          | Lodging - 3 nights in San Juan, PR | 840.00         |
| Good JR,Clark E        | Manager            | 14-Nov-19       | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 15-Nov-19       | Meals            | Meals - Breakfast Self             | 12.99          |
| Good JR,Clark E        | Manager            | 15-Nov-19       | Meals            | Meals - Breakfast Self             | 12.70          |
| Good JR,Clark E        | Manager            | 4-Dec-19        | Meals            | Meals - Dinner - Self              | 24.77          |
| Good JR,Clark E        | Manager            | 4-Dec-19        | Meals            | Meals - Dinner - Self              | 14.47          |
| Good JR,Clark E        | Manager            | 4-Dec-19        | Meals            | Meals - Breakfast Self             | 13.72          |
| Levy,Sheva R           | Partner/Principal  | 5-Dec-19        | Meals            | Meals - Dinner - Self              | 15.55          |
| Levy,Sheva R           | Partner/Principal  | 6-Dec-19        | Meals            | Meals - Dinner - Self              | 23.25          |
| Good JR,Clark E        | Manager            | 6-Dec-19        | Meals            | Meals - Dinner - Self              | 34.17          |
| Good JR,Clark E        | Manager            | 6-Dec-19        | Meals            | Meals - Breakfast Self             | 9.10           |
| Levy,Sheva R           | Partner/Principal  | 6-Dec-19        | Meals            | Meals - Breakfast Self             | 7.31           |
| Levy,Sheva R           | Partner/Principal  | 8-Dec-19        | Meals            | Meals - Breakfast Self             | 5.45           |
| Good JR,Clark E        | Manager            | 6-Jan-20        | Meals            | Meals - Dinner - Self              | 37.89          |
| Good JR,Clark E        | Manager            | 6-Jan-20        | Meals            | Meals - Breakfast Self             | 13.12          |
| Good JR,Clark E        | Manager            | 7-Jan-20        | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 7-Jan-20        | Meals            | Meals - Breakfast Self             | 8.56           |
| Good JR,Clark E        | Manager            | 9-Jan-20        | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 9-Jan-20        | Meals            | Meals - Breakfast Self             | 6.35           |
| Good JR,Clark E        | Manager            | 10-Jan-20       | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 10-Jan-20       | Meals            | Meals - Breakfast Self             | 11.63          |
| Good JR,Clark E        | Manager            | 10-Jan-20       | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 11-Jan-20       | Meals            | Meals - Breakfast Self             | 10.00          |
| Good JR,Clark E        | Manager            | 14-Jan-20       | Meals            | Meals - Breakfast Self             | 10.00          |
| Good JR,Clark E        | Manager            | 14-Jan-20       | Meals            | Meals - Dinner - Self              | 40.00          |
| Good JR,Clark E        | Manager            | 14-Jan-20       | Meals            | Meals - Dinner - Self              | 40.00          |
| Malhotra,Gaurav        | Partner/Principal  | 15-Jan-20       | Meals            | Meals - Breakfast Self             | 14.75          |
| Good JR,Clark E        | Manager            | 15-Jan-20       | Meals            | Meals - Breakfast Self             | 10.00          |
| Malhotra,Gaurav        | Partner/Principal  | 16-Jan-20       | Meals            | Meals - Dinner - Self              | 26.20          |
| Good JR,Clark E        | Manager            | 17-Jan-20       | Meals            | Meals - Dinner - Self              | 39.67          |
| Good JR,Clark E        | Manager            | 20-Jan-20       | Meals            | Meals - Dinner - Self              | 18.30          |
| Malhotra,Gaurav        | Partner/Principal  | 21-Jan-20       | Meals            | Meals - Breakfast Self             | 9.16           |
| Good JR,Clark E        | Manager            | 21-Jan-20       | Meals            | Meals - Dinner - Self              | 35.81          |
| Good JR,Clark E        | Manager            | 21-Jan-20       | Meals            | Meals - Breakfast Self             | 10.00          |
| Good JR,Clark E        | Manager            | 22-Jan-20       | Meals            | Meals - Breakfast Self             | 10.00          |

**Exhibit B**

Financial Oversight and Management Board for Puerto Rico

Out-of-Pocket Expenses

For the Period February 1, 2020 through February 29, 2020

| Name                         | Title             | Date of Service | Expense Category | Expense Description              | Expense Amount |
|------------------------------|-------------------|-----------------|------------------|----------------------------------|----------------|
| Good JR,Clark E              | Manager           | 23-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Good JR,Clark E              | Manager           | 23-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Good JR,Clark E              | Manager           | 24-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Good JR,Clark E              | Manager           | 24-Jan-20       | Meals            | Meals - Breakfast Self           | 15.00          |
| Good JR,Clark E              | Manager           | 24-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Blanco Rodriguez,Paola Marie | Senior            | 26-Jan-20       | Meals            | Meals - Dinner - Self            | 19.78          |
| Blanco Rodriguez,Paola Marie | Senior            | 26-Jan-20       | Meals            | Meals - Dinner - Self            | 26.51          |
| Miles,Melissa J              | Senior            | 27-Jan-20       | Meals            | Meals - Breakfast Self           | 15.00          |
| Good JR,Clark E              | Manager           | 27-Jan-20       | Meals            | Meals - Dinner - Self            | 18.60          |
| Miles,Melissa J              | Senior            | 28-Jan-20       | Meals            | Meals - Breakfast Self           | 4.96           |
| Blanco Rodriguez,Paola Marie | Senior            | 28-Jan-20       | Meals            | Meals - Breakfast Self           | 10.72          |
| Miles,Melissa J              | Senior            | 28-Jan-20       | Meals            | Meals - Dinner - Self            | 25.66          |
| Tabani,Omar                  | Manager           | 28-Jan-20       | Meals            | Meals - Dinner - Self            | 23.00          |
| Vaccaro,Philip               | Partner/Principal | 28-Jan-20       | Meals            | Meals - Dinner - Self            | 15.14          |
| Tabani,Omar                  | Manager           | 28-Jan-20       | Meals            | Meals - Dinner - Self            | 38.68          |
| Blanco Rodriguez,Paola Marie | Senior            | 28-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Good JR,Clark E              | Manager           | 28-Jan-20       | Meals            | Meals - Breakfast Self           | 15.00          |
| Miles,Melissa J              | Senior            | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Vaccaro,Philip               | Partner/Principal | 29-Jan-20       | Meals            | Meals - Dinner - Self            | 16.75          |
| Bradley,Trenton              | Senior            | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Blanco Rodriguez,Paola Marie | Senior            | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 14.00          |
| Tabani,Omar                  | Manager           | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 11.25          |
| Blanco Rodriguez,Paola Marie | Senior            | 29-Jan-20       | Meals            | Meals - Dinner - Self            | 18.79          |
| Blanco Rodriguez,Paola Marie | Senior            | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 14.00          |
| Good JR,Clark E              | Manager           | 29-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Miles,Melissa J              | Senior            | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 7.75           |
| Tabani,Omar                  | Manager           | 30-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Blanco Rodriguez,Paola Marie | Senior            | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 3.84           |
| Tabani,Omar                  | Manager           | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 9.75           |
| Miles,Melissa J              | Senior            | 30-Jan-20       | Meals            | Meals - Dinner - Self            | 16.00          |
| Tabani,Omar                  | Manager           | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 15.00          |
| Almaguer Marrero,Orlando     | Manager           | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 3.50           |
| Tabani,Omar                  | Manager           | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 4.25           |
| Good JR,Clark E              | Manager           | 30-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Blanco Rodriguez,Paola Marie | Senior            | 31-Jan-20       | Meals            | Meals - Dinner - Self            | 34.09          |
| Miles,Melissa J              | Senior            | 31-Jan-20       | Meals            | Meals - Breakfast Self           | 4.50           |
| Tabani,Omar                  | Manager           | 31-Jan-20       | Meals            | Meals - Dinner - Self            | 40.00          |
| Good JR,Clark E              | Manager           | 31-Jan-20       | Meals            | Meals - Breakfast Self           | 10.00          |
| Good JR,Clark E              | Manager           | 31-Jan-20       | Meals            | Meals - Dinner - Self            | 9.93           |
| Good JR,Clark E              | Manager           | 31-Jan-20       | Meals            | Meals - Dinner - Self            | 38.66          |
| Tabani,Omar                  | Manager           | 3-Feb-20        | Meals            | Meals - Dinner - Self            | 40.00          |
| Tabani,Omar                  | Manager           | 4-Feb-20        | Meals            | Meals - Dinner - Self            | 40.00          |
| Tabani,Omar                  | Manager           | 4-Feb-20        | Meals            | Meals - Breakfast Self           | 13.11          |
| Good JR,Clark E              | Manager           | 4-Feb-20        | Meals            | Meals - Lunch Self               | 12.24          |
| Good JR,Clark E              | Manager           | 4-Feb-20        | Meals            | Meals - Dinner - Self            | 29.81          |
| Good JR,Clark E              | Manager           | 4-Feb-20        | Meals            | Meals - Breakfast Self           | 10.00          |
| Good JR,Clark E              | Manager           | 4-Feb-20        | Meals            | Meals - Dinner - Self            | 19.05          |
| Tabani,Omar                  | Manager           | 5-Feb-20        | Meals            | Meals - Breakfast Self           | 12.04          |
| Tabani,Omar                  | Manager           | 5-Feb-20        | Meals            | Meals - Dinner - Self            | 40.00          |
| Tabani,Omar                  | Manager           | 5-Feb-20        | Meals            | Meals - Lunch S Hurtado and Self | 27.02          |
| Good JR,Clark E              | Manager           | 5-Feb-20        | Meals            | Meals - Lunch Self               | 14.31          |
| Good JR,Clark E              | Manager           | 5-Feb-20        | Meals            | Meals - Breakfast Self           | 10.63          |
| Chan,Jonathan                | Senior            | 6-Feb-20        | Meals            | Meals - Dinner - Self            | 2.70           |
| Chan,Jonathan                | Senior            | 6-Feb-20        | Meals            | Meals - Dinner - Self            | 20.69          |
| Tabani,Omar                  | Manager           | 6-Feb-20        | Meals            | Meals - Dinner - Self            | 40.00          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                  | Title              | Date of Service | Expense Category | Expense Description                              | Expense Amount |
|-----------------------|--------------------|-----------------|------------------|--------------------------------------------------|----------------|
| Tabani,Omar           | Manager            | 6-Feb-20        | Meals            | Meals - Dinner - Self                            | 15.56          |
| Tabani,Omar           | Manager            | 6-Feb-20        | Meals            | Meals - Lunch Self                               | 9.90           |
| Tabani,Omar           | Manager            | 6-Feb-20        | Meals            | Meals - Breakfast Self                           | 12.58          |
| Good JR,Clark E       | Manager            | 6-Feb-20        | Meals            | Meals - Lunch Self                               | 14.18          |
| Good JR,Clark E       | Manager            | 6-Feb-20        | Meals            | Meals - Dinner - Self                            | 40.00          |
| Good JR,Clark E       | Manager            | 6-Feb-20        | Meals            | Meals - Breakfast Self                           | 10.63          |
| Chan,Jonathan         | Senior             | 7-Feb-20        | Meals            | Meals - Dinner - Self                            | 23.54          |
| Good JR,Clark E       | Manager            | 7-Feb-20        | Meals            | Meals - Breakfast Self                           | 15.00          |
| Good JR,Clark E       | Manager            | 7-Feb-20        | Meals            | Meals - Dinner - Self                            | 33.35          |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | Meals            | Meals - Breakfast Self                           | 2.98           |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | Meals            | Meals - Dinner - Self                            | 40.00          |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | Meals            | Meals - Breakfast Self                           | 6.16           |
| Tague,Robert          | Senior Manager     | 10-Feb-20       | Meals            | Meals - Lunch Self                               | 9.74           |
| Good JR,Clark E       | Manager            | 10-Feb-20       | Meals            | Meals - Dinner - Self                            | 22.21          |
| Santambrogio,Juan     | Executive Director | 11-Feb-20       | Meals            | Meals - Breakfast Self                           | 5.27           |
| Santambrogio,Juan     | Executive Director | 11-Feb-20       | Meals            | Meals - Dinner - Self                            | 7.49           |
| Tague,Robert          | Senior Manager     | 11-Feb-20       | Meals            | Meals - Lunch Self                               | 6.35           |
| Tague,Robert          | Senior Manager     | 11-Feb-20       | Meals            | Meals - Breakfast Self                           | 12.04          |
| Moran-Eserski,Javier  | Senior             | 11-Feb-20       | Meals            | Meals - Dinner - Self                            | 5.58           |
| Moran-Eserski,Javier  | Senior             | 11-Feb-20       | Meals            | Meals - Dinner - Self                            | 19.05          |
| LeBlanc,Samantha      | Staff              | 11-Feb-20       | Meals            | Meals - Breakfast Self                           | 3.57           |
| LeBlanc,Samantha      | Staff              | 11-Feb-20       | Meals            | Meals - Lunch Self                               | 6.42           |
| LeBlanc,Samantha      | Staff              | 11-Feb-20       | Meals            | Meals - Breakfast Self                           | 2.13           |
| LeBlanc,Samantha      | Staff              | 11-Feb-20       | Meals            | Meals - Dinner - Self                            | 12.27          |
| Chepenik,Adam Brandon | Partner/Principal  | 11-Feb-20       | Meals            | Meals - Lunch Self                               | 14.45          |
| Good JR,Clark E       | Manager            | 11-Feb-20       | Meals            | Meals - Breakfast Self                           | 10.63          |
| Good JR,Clark E       | Manager            | 11-Feb-20       | Meals            | Meals - Lunch Self                               | 6.41           |
| Santambrogio,Juan     | Executive Director | 12-Feb-20       | Meals            | Meals - Dinner R Dougherty, R Tan and Self       | 320.00         |
| Santambrogio,Juan     | Executive Director | 12-Feb-20       | Meals            | Meals - Breakfast Self                           | 12.31          |
| LeBlanc,Samantha      | Staff              | 12-Feb-20       | Meals            | Meals - Breakfast Self                           | 1.87           |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Meals            | Meals - Lunch Self                               | 12.41          |
| Tague,Robert          | Senior Manager     | 12-Feb-20       | Meals            | Meals - Breakfast Self                           | 8.54           |
| LeBlanc,Samantha      | Staff              | 12-Feb-20       | Meals            | Meals - Dinner J M Eserski and Self              | 40.00          |
| Good JR,Clark E       | Manager            | 12-Feb-20       | Meals            | Meals - Dinner R Tague and Self                  | 80.00          |
| Good JR,Clark E       | Manager            | 12-Feb-20       | Meals            | Meals - Breakfast Self                           | 10.63          |
| Good JR,Clark E       | Manager            | 12-Feb-20       | Meals            | Meals - Lunch Self                               | 11.65          |
| Santambrogio,Juan     | Executive Director | 13-Feb-20       | Meals            | Meals - Breakfast Self                           | 6.42           |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Lunch Self                               | 12.84          |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Breakfast Self                           | 2.67           |
| LeBlanc,Samantha      | Staff              | 13-Feb-20       | Meals            | Meals - Dinner - Self                            | 5.18           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Lunch Self                               | 9.85           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Breakfast Self                           | 6.42           |
| Tague,Robert          | Senior Manager     | 13-Feb-20       | Meals            | Meals - Breakfast Self                           | 6.06           |
| Good JR,Clark E       | Manager            | 13-Feb-20       | Meals            | Meals - Dinner M Morris and Self                 | 80.00          |
| Good JR,Clark E       | Manager            | 13-Feb-20       | Meals            | Meals - Breakfast Self                           | 11.88          |
| Good JR,Clark E       | Manager            | 13-Feb-20       | Meals            | Meals - Lunch Self                               | 14.18          |
| Good JR,Clark E       | Manager            | 14-Feb-20       | Meals            | Meals - Dinner - Self                            | 40.00          |
| Good JR,Clark E       | Manager            | 14-Feb-20       | Meals            | Meals - Lunch Self                               | 15.00          |
| Santambrogio,Juan     | Executive Director | 17-Feb-20       | Meals            | Meals - Dinner - Self                            | 5.27           |
| Tan,Riyandi           | Manager            | 17-Feb-20       | Meals            | Meals - Lunch Self                               | 4.75           |
| Moran-Eserski,Javier  | Senior             | 17-Feb-20       | Meals            | Meals - Dinner - Self                            | 8.86           |
| Moran-Eserski,Javier  | Senior             | 17-Feb-20       | Meals            | Meals - Lunch Self                               | 15.00          |
| LeBlanc,Samantha      | Staff              | 17-Feb-20       | Meals            | Meals - Breakfast Self                           | 14.16          |
| Good JR,Clark E       | Manager            | 17-Feb-20       | Meals            | Meals - Dinner - Self                            | 12.07          |
| Santambrogio,Juan     | Executive Director | 18-Feb-20       | Meals            | Meals - Dinner for R Dougherty, R Tan and J Self | 120.00         |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                    | Title              | Date of Service | Expense Category | Expense Description                                | Expense Amount |
|-------------------------|--------------------|-----------------|------------------|----------------------------------------------------|----------------|
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | Meals            | Meals - Breakfast Self                             | 12.31          |
| Moran-Eserski, Javier   | Senior             | 18-Feb-20       | Meals            | Meals - Lunch Self                                 | 15.00          |
| LeBlanc, Samantha       | Staff              | 18-Feb-20       | Meals            | Meals - Lunch Self                                 | 12.10          |
| Chepenik, Adam Brandon  | Partner/Principal  | 18-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| Tan, Riyandi            | Manager            | 18-Feb-20       | Meals            | Meals - Lunch Self                                 | 12.86          |
| Tan, Riyandi            | Manager            | 18-Feb-20       | Meals            | Meals - Breakfast S Leblanc and Self               | 24.61          |
| Moran-Eserski, Javier   | Senior             | 18-Feb-20       | Meals            | Meals - Dinner - Self                              | 36.57          |
| Good JR, Clark E        | Manager            | 18-Feb-20       | Meals            | Meals - Lunch Self                                 | 13.85          |
| Santambrogio, Juan      | Executive Director | 19-Feb-20       | Meals            | Meals - Breakfast Self                             | 6.42           |
| Santambrogio, Juan      | Executive Director | 19-Feb-20       | Meals            | Meals - Dinner R Dougherty, R Tan, J Burr and Self | 160.00         |
| Moran-Eserski, Javier   | Senior             | 19-Feb-20       | Meals            | Meals - Breakfast Self                             | 7.49           |
| Tan, Riyandi            | Manager            | 19-Feb-20       | Meals            | Meals - Lunch C Good, J Santambrogio and Self      | 40.00          |
| Chepenik, Adam Brandon  | Partner/Principal  | 19-Feb-20       | Meals            | Meals - Breakfast Self                             | 7.09           |
| Chepenik, Adam Brandon  | Partner/Principal  | 19-Feb-20       | Meals            | Meals - Lunch Self                                 | 13.91          |
| Tague, Robert           | Senior Manager     | 19-Feb-20       | Meals            | Meals - Lunch Self                                 | 12.71          |
| Moran-Eserski, Javier   | Senior             | 19-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| Good JR, Clark E        | Manager            | 19-Feb-20       | Meals            | Meals - Dinner - Self                              | 11.64          |
| Santambrogio, Juan      | Executive Director | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 6.42           |
| Santambrogio, Juan      | Executive Director | 20-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| Chepenik, Adam Brandon  | Partner/Principal  | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 3.33           |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 9.10           |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 15.00          |
| Tague, Robert           | Senior Manager     | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 10.17          |
| Tajuddin, Salman Naveed | Senior Manager     | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 10.70          |
| Moran-Eserski, Javier   | Senior             | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 13.38          |
| Tan, Riyandi            | Manager            | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 13.35          |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 2.68           |
| Chepenik, Adam Brandon  | Partner/Principal  | 20-Feb-20       | Meals            | Meals - Dinner - Self                              | 13.82          |
| Tague, Robert           | Senior Manager     | 20-Feb-20       | Meals            | Meals - Dinner - Self                              | 11.15          |
| Moran-Eserski, Javier   | Senior             | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 12.83          |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| Moran-Eserski, Javier   | Senior             | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 10.09          |
| Moran-Eserski, Javier   | Senior             | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 10.59          |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Breakfast R and Self                       | 27.02          |
| LeBlanc, Samantha       | Staff              | 20-Feb-20       | Meals            | Meals - Dinner - Self                              | 10.14          |
| Tan, Riyandi            | Manager            | 20-Feb-20       | Meals            | Meals - Breakfast S Leblanc and Self               | 20.60          |
| Good JR, Clark E        | Manager            | 20-Feb-20       | Meals            | Meals - Breakfast Self                             | 12.58          |
| Levy, Sheva R           | Partner/Principal  | 20-Feb-20       | Meals            | Meals - Lunch Self                                 | 3.18           |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | Meals            | Meals - Breakfast Self                             | 18.12          |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | Meals            | Meals - Dinner J Burr, C Good and Self             | 120.00         |
| Chepenik, Adam Brandon  | Partner/Principal  | 21-Feb-20       | Meals            | Meals - Breakfast Self                             | 11.06          |
| Tajuddin, Salman Naveed | Senior Manager     | 21-Feb-20       | Meals            | Meals - Lunch Self                                 | 26.75          |
| Good JR, Clark E        | Manager            | 21-Feb-20       | Meals            | Meals - Lunch Self                                 | 12.83          |
| Good JR, Clark E        | Manager            | 21-Feb-20       | Meals            | Meals - Breakfast Self                             | 9.61           |
| Good JR, Clark E        | Manager            | 21-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| Santambrogio, Juan      | Executive Director | 23-Feb-20       | Meals            | Meals - Dinner - Self                              | 23.07          |
| Santambrogio, Juan      | Executive Director | 24-Feb-20       | Meals            | Meals - Breakfast Self                             | 8.60           |
| Santambrogio, Juan      | Executive Director | 24-Feb-20       | Meals            | Meals - Dinner - Self                              | 15.56          |
| Tajuddin, Salman Naveed | Senior Manager     | 24-Feb-20       | Meals            | Meals - Breakfast Self                             | 5.55           |
| Tajuddin, Salman Naveed | Senior Manager     | 24-Feb-20       | Meals            | Meals - Breakfast Self                             | 4.82           |
| Chepenik, Adam Brandon  | Partner/Principal  | 24-Feb-20       | Meals            | Meals - Breakfast Self                             | 2.74           |
| Moran-Eserski, Javier   | Senior             | 24-Feb-20       | Meals            | Meals - Dinner - Self                              | 40.00          |
| LeBlanc, Samantha       | Staff              | 24-Feb-20       | Meals            | Meals - Breakfast Self                             | 7.50           |
| LeBlanc, Samantha       | Staff              | 24-Feb-20       | Meals            | Meals - Dinner - Self                              | 21.00          |
| Good JR, Clark E        | Manager            | 24-Feb-20       | Meals            | Meals - Dinner - Self                              | 25.35          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                 | Title              | Date of Service | Expense Category | Expense Description                                                       | Expense Amount |
|----------------------|--------------------|-----------------|------------------|---------------------------------------------------------------------------|----------------|
| Moran-Eserski,Javier | Senior             | 25-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 9.22           |
| Tan,Riyandi          | Manager            | 25-Feb-20       | Meals            | Meals - Dinner R Dougherty, J Burr, S Leblanc, S Khan, S Hurtado and Self | 240.00         |
| Moran-Eserski,Javier | Senior             | 25-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 9.42           |
| Tan,Riyandi          | Manager            | 25-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 14.84          |
| Moran-Eserski,Javier | Senior             | 25-Feb-20       | Meals            | Meals - Lunch Self                                                        | 12.04          |
| Tague,Robert         | Senior Manager     | 25-Feb-20       | Meals            | Meals - Lunch Self                                                        | 13.34          |
| LeBlanc,Samantha     | Staff              | 25-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 6.29           |
| Moran-Eserski,Javier | Senior             | 25-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Good JR,Clark E      | Manager            | 25-Feb-20       | Meals            | Meals - Lunch Self                                                        | 12.31          |
| Good JR,Clark E      | Manager            | 25-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 10.80          |
| Good JR,Clark E      | Manager            | 25-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Santambrogio,Juan    | Executive Director | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 9.37           |
| Santambrogio,Juan    | Executive Director | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 5.27           |
| Tan,Riyandi          | Manager            | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 10.68          |
| LeBlanc,Samantha     | Staff              | 26-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 25.87          |
| Tague,Robert         | Senior Manager     | 26-Feb-20       | Meals            | Meals - Lunch Self                                                        | 6.35           |
| Moran-Eserski,Javier | Senior             | 26-Feb-20       | Meals            | Meals - Lunch Self                                                        | 15.00          |
| Tague,Robert         | Senior Manager     | 26-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 36.10          |
| LeBlanc,Samantha     | Staff              | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 6.02           |
| LeBlanc,Samantha     | Staff              | 26-Feb-20       | Meals            | Meals - Lunch Self                                                        | 5.00           |
| Tan,Riyandi          | Manager            | 26-Feb-20       | Meals            | Meals - Lunch Self                                                        | 14.79          |
| Tague,Robert         | Senior Manager     | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 9.21           |
| Moran-Eserski,Javier | Senior             | 26-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 16.05          |
| Moran-Eserski,Javier | Senior             | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 13.38          |
| Good JR,Clark E      | Manager            | 26-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 9.63           |
| Good JR,Clark E      | Manager            | 26-Feb-20       | Meals            | Meals - Lunch Self                                                        | 14.31          |
| Santambrogio,Juan    | Executive Director | 27-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 6.42           |
| Santambrogio,Juan    | Executive Director | 27-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 12.31          |
| Tague,Robert         | Senior Manager     | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 9.90           |
| LeBlanc,Samantha     | Staff              | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 5.35           |
| Moran-Eserski,Javier | Senior             | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 10.25          |
| LeBlanc,Samantha     | Staff              | 27-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 2.67           |
| LeBlanc,Samantha     | Staff              | 27-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 9.62           |
| Tague,Robert         | Senior Manager     | 27-Feb-20       | Meals            | Meals - Dinner J Burr and Self                                            | 76.62          |
| Tan,Riyandi          | Manager            | 27-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 4.46           |
| Moran-Eserski,Javier | Senior             | 27-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 4.89           |
| Tague,Robert         | Senior Manager     | 27-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 10.17          |
| Moran-Eserski,Javier | Senior             | 27-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 15.91          |
| LeBlanc,Samantha     | Staff              | 27-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 3.85           |
| Tan,Riyandi          | Manager            | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 10.97          |
| LeBlanc,Samantha     | Staff              | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 7.36           |
| Good JR,Clark E      | Manager            | 27-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Good JR,Clark E      | Manager            | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 10.70          |
| Good JR,Clark E      | Manager            | 27-Feb-20       | Meals            | Meals - Lunch Self                                                        | 15.00          |
| Good JR,Clark E      | Manager            | 28-Feb-20       | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Good JR,Clark E      | Manager            | 28-Feb-20       | Meals            | Meals - Breakfast Self                                                    | 10.17          |
| Tague,Robert         | Senior Manager     | 2-Mar-20        | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Tan,Riyandi          | Manager            | 2-Mar-20        | Meals            | Meals - Lunch Self                                                        | 15.00          |
| Leonis,Temisan       | Senior             | 2-Mar-20        | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Moran-Eserski,Javier | Senior             | 2-Mar-20        | Meals            | Meals - Breakfast Self                                                    | 12.96          |
| Tague,Robert         | Senior Manager     | 2-Mar-20        | Meals            | Meals - Lunch Self                                                        | 11.44          |
| Moran-Eserski,Javier | Senior             | 2-Mar-20        | Meals            | Meals - Dinner - Self                                                     | 40.00          |
| Good JR,Clark E      | Manager            | 2-Mar-20        | Meals            | Meals - Dinner - Self                                                     | 9.61           |
| Santambrogio,Juan    | Executive Director | 3-Mar-20        | Meals            | Meals - Breakfast Self                                                    | 12.56          |
| Santambrogio,Juan    | Executive Director | 3-Mar-20        | Meals            | Meals - Dinner - Self                                                     | 13.31          |

**Exhibit B**  
**Financial Oversight and Management Board for Puerto Rico**  
**Out-of-Pocket Expenses**  
**For the Period February 1, 2020 through February 29, 2020**

| Name                  | Title              | Date of Service | Expense Category | Expense Description                                    | Expense Amount |
|-----------------------|--------------------|-----------------|------------------|--------------------------------------------------------|----------------|
| Chepenik,Adam Brandon | Partner/Principal  | 3-Mar-20        | Meals            | Meals - Dinner S Sarna and Self                        | 80.00          |
| Tague,Robert          | Senior Manager     | 3-Mar-20        | Meals            | Meals - Lunch Self                                     | 10.90          |
| Tague,Robert          | Senior Manager     | 3-Mar-20        | Meals            | Meals - Breakfast Self                                 | 11.77          |
| Leonis,Temisan        | Senior             | 3-Mar-20        | Meals            | Meals - Dinner - Self                                  | 37.38          |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 3-Mar-20        | Meals            | Meals - Breakfast Self                                 | 6.45           |
| Good JR,Clark E       | Manager            | 3-Mar-20        | Meals            | Meals - Dinner - Self                                  | 31.14          |
| Good JR,Clark E       | Manager            | 3-Mar-20        | Meals            | Meals - Lunch Self                                     | 14.31          |
| Santambrogio,Juan     | Executive Director | 4-Mar-20        | Meals            | Meals - Dinner - Self                                  | 6.42           |
| Santambrogio,Juan     | Executive Director | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 14.98          |
| Tan,Riyandi           | Manager            | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 10.63          |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 15.00          |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 13.34          |
| Leonis,Temisan        | Senior             | 4-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 4-Mar-20        | Meals            | Meals - Dinner J Burr, R Dougherty, S Leblanc and Self | 139.50         |
| Tague,Robert          | Senior Manager     | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 6.42           |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 11.63          |
| Tague,Robert          | Senior Manager     | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 5.97           |
| Tague,Robert          | Senior Manager     | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 13.91          |
| Tan,Riyandi           | Manager            | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 3.58           |
| Tan,Riyandi           | Manager            | 4-Mar-20        | Meals            | Meals - Breakfast S Khan and Self                      | 30.00          |
| Chepenik,Adam Brandon | Partner/Principal  | 4-Mar-20        | Meals            | Meals - Lunch D Mullins and Self                       | 23.92          |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 14.45          |
| Good JR,Clark E       | Manager            | 4-Mar-20        | Meals            | Meals - Breakfast Self                                 | 14.31          |
| Good JR,Clark E       | Manager            | 4-Mar-20        | Meals            | Meals - Lunch Self                                     | 15.00          |
| Good JR,Clark E       | Manager            | 4-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Santambrogio,Juan     | Executive Director | 5-Mar-20        | Meals            | Meals - Breakfast Self                                 | 12.84          |
| Santambrogio,Juan     | Executive Director | 5-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 5-Mar-20        | Meals            | Meals - Dinner S Panagiotakis, R Doughertyand Self     | 103.57         |
| Tague,Robert          | Senior Manager     | 5-Mar-20        | Meals            | Meals - Dinner - Self                                  | 11.56          |
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tague,Robert          | Senior Manager     | 5-Mar-20        | Meals            | Meals - Breakfast Self                                 | 11.77          |
| Leonis,Temisan        | Senior             | 5-Mar-20        | Meals            | Meals - Lunch Self                                     | 10.99          |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Mar-20        | Meals            | Meals - Dinner - Self                                  | 28.68          |
| Tague,Robert          | Senior Manager     | 5-Mar-20        | Meals            | Meals - Lunch Self                                     | 14.50          |
| Good JR,Clark E       | Manager            | 5-Mar-20        | Meals            | Meals - Breakfast Self                                 | 12.31          |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | Meals            | Meals - Lunch Self                                     | 15.00          |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | Meals            | Meals - Breakfast Self                                 | 4.99           |
| Good JR,Clark E       | Manager            | 6-Mar-20        | Meals            | Meals - Lunch Self                                     | 13.02          |
| Good JR,Clark E       | Manager            | 6-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Leonis,Temisan        | Senior             | 9-Mar-20        | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 9-Mar-20        | Meals            | Meals - Lunch Self                                     | 14.52          |
| Tague,Robert          | Senior Manager     | 9-Mar-20        | Meals            | Meals - Lunch Self                                     | 9.82           |
| Moran-Eserski,Javier  | Senior             | 9-Mar-20        | Meals            | Meals - Breakfast Self                                 | 15.00          |
| Moran-Eserski,Javier  | Senior             | 9-Mar-20        | Meals            | Meals - Dinner - Self                                  | 33.89          |
| Tague,Robert          | Senior Manager     | 9-Mar-20        | Meals            | Meals - Dinner - Self                                  | 39.44          |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | Meals            | Meals - Dinner - Self                                  | 39.50          |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | Meals            | Meals - Lunch Self                                     | 15.00          |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | Meals            | Meals - Breakfast Self                                 | 8.55           |
| Tague,Robert          | Senior Manager     | 10-Mar-20       | Meals            | Meals - Lunch Self                                     | 11.81          |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | Meals            | Meals - Lunch Self                                     | 12.04          |
| Leonis,Temisan        | Senior             | 10-Mar-20       | Meals            | Meals - Dinner - Self                                  | 40.00          |
| Tan,Riyandi           | Manager            | 11-Mar-20       | Meals            | Meals - Breakfast Self                                 | 13.65          |

**Exhibit B**

**Financial Oversight and Management Board for Puerto Rico**

**Out-of-Pocket Expenses**

**For the Period February 1, 2020 through February 29, 2020**

| Name                  | Title          | Date of Service | Expense Category      | Expense Description                                            | Expense Amount    |
|-----------------------|----------------|-----------------|-----------------------|----------------------------------------------------------------|-------------------|
| Patel,Deven V.        | Senior Manager | 11-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 14.45             |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 28.20             |
| Tan,Riyandi           | Manager        | 11-Mar-20       | Meals                 | Meals - Dinner S Leblanc, S Hurtado, C Carpenter and Self      | 37.72             |
| Moran-Eserski,Javier  | Senior         | 11-Mar-20       | Meals                 | Meals - Lunch Self                                             | 12.80             |
| Parks,Ian             | Manager        | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 8.37              |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 10.17             |
| Leonis,Temisan        | Senior         | 11-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 40.00             |
| Tan,Riyandi           | Manager        | 11-Mar-20       | Meals                 | Meals - Dinner with S Leblanc, S Hurtado, C Carpenter and Self | 107.18            |
| Patel,Deven V.        | Senior Manager | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 8.30              |
| Tan,Riyandi           | Manager        | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 3.21              |
| Patel,Deven V.        | Senior Manager | 11-Mar-20       | Meals                 | Meals - Lunch Self                                             | 10.17             |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 6.42              |
| Moran-Eserski,Javier  | Senior         | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 6.95              |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Lunch Self                                             | 7.53              |
| Parks,Ian             | Manager        | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 8.87              |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 4.97              |
| Tague,Robert          | Senior Manager | 11-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 23.11             |
| Tague,Robert          | Senior Manager | 12-Mar-20       | Meals                 | Meals - Lunch Self                                             | 10.25             |
| Tan,Riyandi           | Manager        | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 13.65             |
| Tan,Riyandi           | Manager        | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 11.51             |
| Moran-Eserski,Javier  | Senior         | 12-Mar-20       | Meals                 | Meals - Lunch Self                                             | 14.98             |
| Moran-Eserski,Javier  | Senior         | 12-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 40.00             |
| Patel,Deven V.        | Senior Manager | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 10.53             |
| Parks,Ian             | Manager        | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 1.86              |
| Tan,Riyandi           | Manager        | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 12.84             |
| Moran-Eserski,Javier  | Senior         | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 7.23              |
| Patel,Deven V.        | Senior Manager | 12-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 10.00             |
| Tague,Robert          | Senior Manager | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 8.37              |
| Patel,Deven V.        | Senior Manager | 12-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 8.00              |
| Parks,Ian             | Manager        | 12-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 28.42             |
| Parks,Ian             | Manager        | 12-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 10.90             |
| Good JR,Clark E       | Manager        | 8-Mar-20        | Airfare               | Air - Round Trip - Dallas, TX to San Juan, PR                  | 575.44            |
| Good JR,Clark E       | Manager        | 10-Mar-20       | Ground Transportation | Taxi - Hotel to client                                         | 15.86             |
| Good JR,Clark E       | Manager        | 11-Mar-20       | Ground Transportation | Taxi - Hotel to airport                                        | 8.59              |
| Good JR,Clark E       | Manager        | 11-Mar-20       | Ground Transportation | Parking - 2 days at airport                                    | 48.00             |
| Khan,Muhammad Suleman | Senior         | 7-Feb-20        | Lodging               | Lodging - 4 nights in San Juan, PR                             | 1,020.00          |
| Good JR,Clark E       | Manager        | 9-Mar-20        | Lodging               | Lodging - 2 nights in San Juan, PR                             | 510.00            |
| Good JR,Clark E       | Manager        | 9-Mar-20        | Meals                 | Meals - Dinner - Self                                          | 22.21             |
| Good JR,Clark E       | Manager        | 10-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 12.31             |
| Good JR,Clark E       | Manager        | 10-Mar-20       | Meals                 | Meals - Dinner - Self                                          | 26.74             |
| Good JR,Clark E       | Manager        | 10-Mar-20       | Meals                 | Meals - Lunch Self                                             | 14.65             |
| Good JR,Clark E       | Manager        | 11-Mar-20       | Meals                 | Meals - Breakfast Self                                         | 8.51              |
| Levine,Adam           | Senior         | 24-Mar-20       | Meals                 | Meals - Dinner (Late night) - Self                             | 31.92             |
| Levine,Adam           | Senior         | 21-Apr-20       | Meals                 | Meals - Dinner (Late night) - Self                             | 25.00             |
| Levine,Adam           | Senior         | 23-Apr-20       | Meals                 | Meals - Dinner (Late night) - Self                             | 20.84             |
| Levine,Adam           | Senior         | 27-Apr-20       | Meals                 | Meals - Dinner (Late night) - Self                             | 25.00             |
|                       |                |                 |                       |                                                                |                   |
| <b>Total</b>          |                |                 |                       |                                                                | <b>121,739.82</b> |

The request herein is without prejudice to EY's right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application.

**EXHIBIT C**

**SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY**

| <b>Project Category</b>                                 | <b>Billed Hours</b> | <b>Fees Sought</b>     |
|---------------------------------------------------------|---------------------|------------------------|
| <b>T3 - Creditor Mediation Support</b>                  | 807.90              | 444,775.20             |
| <b>T3 - Expert Testimony</b>                            | 76.60               | 54,130.00              |
| <b>T3 - Fee Applications / Retention</b>                | 239.50              | 68,380.00              |
| <b>T3 - Long Term Projections</b>                       | 9,867.80            | 5,415,973.80           |
| <b>T3 - Non-working travel (billed at 50% of rates)</b> | 493.40              | 139,074.40             |
| <b>T3 - Plan of Adjustment</b>                          | 2,885.40            | 1,404,056.30           |
| <b>Total</b>                                            | <b>14,370.60</b>    | <b>\$ 7,526,389.70</b> |

**EXHIBIT D**

**DETAILED TIME RECORDS**

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| LeBlanc,Samantha       | Staff              | 1-Feb-20        | T3 - Long Term Projections | Research House Bill 5687.                                                                                                                | 0.90 | 245.00      | \$ 220.50             |
| Panagiotakis,Sofia     | Senior Manager     | 1-Feb-20        | T3 - Long Term Projections | Review the latest FP surplus update from McKinsey to understand what has changed.                                                        | 0.40 | 720.00      | 288.00                |
| Santambrogio,Juan      | Executive Director | 1-Feb-20        | T3 - Plan of Adjustment    | Review changes to 30 year cash flow projections reflecting terms of recent plan of adjustment agreements                                 | 2.30 | 810.00      | 1,863.00              |
| Santambrogio,Juan      | Executive Director | 1-Feb-20        | T3 - Plan of Adjustment    | Analyze impact of pension paygo changes from fiscal plan to latest agreement based on Committee of Retiree terms                         | 1.60 | 810.00      | 1,296.00              |
| LeBlanc,Samantha       | Staff              | 2-Feb-20        | T3 - Long Term Projections | Review Summary on PR SUT exemptions.                                                                                                     | 0.60 | 245.00      | 147.00                |
| Levy,Sheva R           | Partner/Principal  | 2-Feb-20        | T3 - Long Term Projections | Review updated PREPA funding projections reflecting recent asset experience                                                              | 1.10 | 721.00      | 793.10                |
| Tajuddin,Salman Naveed | Senior Manager     | 2-Feb-20        | T3 - Plan of Adjustment    | Review open issues list presented by counsel as it relates to the disclosure statement                                                   | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 2-Feb-20        | T3 - Long Term Projections | Revise letter to request working group for social security                                                                               | 2.40 | 720.00      | 1,728.00              |
| Tajuddin,Salman Naveed | Senior Manager     | 2-Feb-20        | T3 - Long Term Projections | Continue to revise letter to request working group for social security                                                                   | 1.90 | 720.00      | 1,368.00              |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Draft email to A. Garcia (FOMB) to introduce new member of team for future requests FOMB may have                                        | 0.30 | 245.00      | 73.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email A. Garcia (FOMB) to notify her of team transition as well as new members available to assist with requests                         | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email F. Hunter (UBS) to follow up on status of 12/31/2019 UPR bank statements                                                           | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email J. Spinella (Voya) to follow up on status of 12/31/2019 UPR bank statements                                                        | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email P. Garcia (EY) to clarify process of identifying ERS accounts within inventory based on account descriptions provided by Proskauer | 0.30 | 245.00      | 73.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email T. Donofrio (UMB) to follow up on status of 12/31/2019 PRIFA bank statements                                                       | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Email Y. Santos Rivera (Banco Santander) to acknowledge receipt of recent Hacienda December 31, 2019 statements                          | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *050  | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *26       | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *31       | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *59       | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *018 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *050 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *122 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *130 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *132 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *143 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *149 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *185 | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M       | Staff              | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *206 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title | Date of Service | Project Category        | Redacted Description                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *214 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *237 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *253 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *292 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *316 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *318 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *332 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *487 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *512 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *552 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *558 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *560 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *583 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *587 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *608 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *624 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *709 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *816 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *826 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Family and Children Administration account ending in *908 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *10      | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *105     | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *112     | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *13      | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *146     | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *164     | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *169     | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title | Date of Service | Project Category        | Redacted Description                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *193 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *201 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *21  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *23  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *28  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *319 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *34  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *343 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *351 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *415 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *48  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *553 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *59  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *618 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *67  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *699 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *731 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *75  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *87  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *89  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *97  | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *982 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Review 12/31/2019 bank support for Convention Center District Authority account *590 to determine Relativity testing status          | 0.30 | 245.00      | 73.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Review 12/31/2019 bank support for Convention Center District Authority account *604 to determine Relativity testing status          | 0.20 | 245.00      | 49.00                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Review additional ERS account descriptions provided by Proskauer to determine account numbers/account IDs within EY inventory        | 0.90 | 245.00      | 220.50                |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Review emails received from banks to determine follow up action required                                                             | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Review online banking passwords to facilitate team login for bank statement extraction                                               | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title   | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------------------|---------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Alba,Dominique M          | Staff   | 3-Feb-20        | T3 - Plan of Adjustment                          | Review transaction activity for Banco Santander Hacienda account *366 to determine December 31, 2019 balance                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M          | Staff   | 3-Feb-20        | T3 - Plan of Adjustment                          | Review transaction activity for Banco Santander Hacienda account *951 to determine December 31, 2019 balance                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in a working session with O Almaguer Marrero (EY) and R Tan (EY) to analyze Commonwealth Fiscal Plan and Measures for the purposes of identifying the build for Department of Corrections to assist in performing deep dives on the agency. | 0.70 | 595.00      | 416.50                |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in a working session with O Almaguer Marrero (EY) and R Tan (EY) to analyze payroll and roster information obtained from DCR to determine trend analysis and feasibility of further ratios.                                                 | 1.20 | 595.00      | 714.00                |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Review of information received from Department of Corrections                                                                                                                                                                                           | 1.80 | 595.00      | 1,071.00              |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Update analysis for Department of correction with new data received                                                                                                                                                                                     | 2.10 | 595.00      | 1,249.50              |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Analyze data received from Department of Corrections                                                                                                                                                                                                    | 2.20 | 595.00      | 1,309.00              |
| Almaguer Marrero,Orlando  | Manager | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                | 4.00 | 297.50      | 1,190.00              |
| Ban,Menuka                | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY) J, Mackie (EY), M. Ban (EY), and A. Kebhaj (EY).                                                                                   | 0.70 | 595.00      | 416.50                |
| Ban,Menuka                | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Draft document on the OZ regulation for information received from team                                                                                                                                                                                  | 1.30 | 595.00      | 773.50                |
| Ban,Menuka                | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Draft document on the OZ regulation for information received from FOMB                                                                                                                                                                                  | 1.30 | 595.00      | 773.50                |
| Ban,Menuka                | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Draft consolidated document on the OZ regulation                                                                                                                                                                                                        | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss the University Hospital nurse analysis and additional data needed to present to Natalie Jaresko                                                                                  | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with C Carpenter (EY) and J Burr (EY) to discuss the COFINA SUT proceeds and Hacienda's management of unallocated SUT                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with C Carpenter (EY) and J Burr (EY) to discuss the rightsizing analysis of consolidating and closing agencies in order to prepare for a meeting with Ginorly Maldonado                                                            | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss IFCU revisions and potential opportunities for closures.                                                                                                                      | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with S Khan (EY) and J Burr (EY) to discuss the YTD SRF budget to actuals for the department of health to support updates to the fiscal plan                                                                                        | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss how the hotel room tax clawback funds and convention center reserve debt fund flow through the CW FP                                                                                | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Review the COFINA bond indenture for descriptions of the SUT waterfall for SUT not sent to Banco Popular to resolve cash build issue at Hacienda for unallocated SUT                                                                                    | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Provide feedback on the Tourism Company clawback funds including the funds generated by the hotel room tax                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with A Lopez (FOMB) to discuss the current SRF budget to actuals for DOH                                                                                                                                                            | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager | 3-Feb-20        | T3 - Long Term Projections                       | Provide feedback on the SRF December budget to actual slides for department of health to be presented to the FOMB for updates to the fiscal plan                                                                                                        | 1.60 | 595.00      | 952.00                |
| Carpenter,Christina Maria | Senior  | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with C Carpenter (EY) and J Burr (EY) to discuss the COFINA SUT proceeds and Hacienda's management of unallocated SUT                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Carpenter,Christina Maria | Senior  | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with C Carpenter (EY) and J Burr (EY) to discuss the rightsizing analysis of consolidating and closing agencies in order to prepare for a meeting with Ginorly Maldonado                                                            | 0.40 | 445.00      | 178.00                |
| Carpenter,Christina Maria | Senior  | 3-Feb-20        | T3 - Long Term Projections                       | Analyze flow of funds of COFINA Sales and Use Tax ("SUT") to address questions from FOMB regarding Hacienda management of unallocated SUT                                                                                                               | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------------|--------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Carpenter, Christina Maria | Senior | 3-Feb-20        | T3 - Long Term Projections | Review latest Commonwealth agency program database to understand potential overlap of services provided                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Obtain log-in credentials bank from team member transitioning off of the engagement at end of week; checking that all credentials operate correctly                                                                      | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Authority for the Financing of Infrastructure of Puerto Rico account ending x636 for December 31, 2019, testing period; returned due to need for AH follow-up | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Electric Power Authority (PREPA) account ending x062 for December 31, 2019, testing period; returned due to need for AH follow-up                             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Electric Power Authority (PREPA) account ending x624 for December 31, 2019, testing period; returned due to need for AH follow-up                             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Government Ethics Office account ending x001 for December 31, 2019, testing period                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Government Ethics Office account ending x059 for December 31, 2019, testing period                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Government Ethics Office account ending x067 for December 31, 2019, testing period                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Government Ethics Office account ending x377 for December 31, 2019, testing period                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Government Ethics Office account ending x981 for December 31, 2019, testing period                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Metropolitan Bus Authority account ending x007 for December 31, 2019, testing period; returned due to need for AH follow-up                                   | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x028 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x088 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x388 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x480 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x646 for December 31, 2019, testing period                                                    | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x780 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x918 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular statement for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending x957 for December 31, 2019, testing period; returned due to need for AH follow-up             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 3-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X009 for 12/31/2019 testing period.                                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X011 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X013 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X014 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X017 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X022 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X027 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X030 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X035 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X041 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X048 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X051 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X056 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X078 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X086 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X103 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X107 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X170 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X189 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X206 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X214 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X218 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X222 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X226 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X242 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Electric Power Authority (PREPA) account ending x019 for December 31, 2019, testing period                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Industrial Development Company account ending x479 for December 31, 2019, testing period                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Industrial Development Company account ending x699 for December 31, 2019, testing period                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Industrial Development Company account ending x702 for December 31, 2019, testing period                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Industrial Development Company account ending x710 for December 31, 2019, testing period                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander statement for Metropolitan Bus Authority account ending x060 for December 31, 2019, testing period                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank statement for Government Ethics Office account ending x531 for December 31, 2019, testing period                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank statement for Government Ethics Office account ending x828 for December 31, 2019, testing period                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Review Relativity platform for changes required as of 03 Feb 2020 to efficiently meet reporting needs                                                                              | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Update cash balance workbook (underlying work papers for report) as of 12/31/2019                                                                                                  | 1.20 | 445.00      | 534.00                |
| Chan,Jonathan | Senior  | 3-Feb-20        | T3 - Plan of Adjustment | Update information contained in Relativity document review platform for information received 3 February 2020 for Exhibit J                                                         | 0.40 | 445.00      | 178.00                |
| Chawla,Sonia  | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Analyze cash balances for ERS account X514 for each prior reporting period.                                                                                                        | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia  | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Analyze restriction classification for ERS account X514.                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia  | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Draft email for management summarizing information for ERS account X514, which holds COFINA bonds owned by ERS.                                                                    | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia  | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X008 at Banco Santander as of the 12 31 19 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X015 at Banco Santander as of the 12 31 19 testing period.                                                   | 0.20 | 595.00      | 119.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X018 at Banco Santander as of the 12 31 19 testing period. | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X026 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X036 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X040 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X042 at Banco Santander as of the 12 31 19 testing period. | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X044 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X045 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X052 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X053 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X060 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X061 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X063 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X071 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X077 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X078 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X079 at Banco Santander as of the 12 31 19 testing period. | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X085 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X086 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X087 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X091 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X093 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X098 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X106 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X107 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X264 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X496 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 3-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X517 at Banco Santander as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X541 at Banco Santander as of the 12 31 19 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X576 at Banco Santander as of the 12 31 19 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X584 at Banco Santander as of the 12 31 19 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X974 at Banco Santander as of the 12 31 19 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Prepare analysis for reporting cash balances as of the 12 31 19 testing period.                                                                                                          | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Review information received from non-responsive agency, Government Ethics Office, as of 02 03 20.                                                                                        | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Review information received from non-responsive agency, UPR, as of 02 03 20.                                                                                                             | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Review update on non-responsive agencies as of 02 03 20.                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Send email to A. Garcia (FOMB) bank statements for Department of Treasury account X036 at Citibank and account X463 at Santander as of the 12 31 19 testing period.                      | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Send email to E. Trigo (O&B) to follow up on restrictions information sent for Public Buildings Authority account X578 and Department of Economic Development and Commerce account X301. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Send follow up email to W. Medero Garay (Hacienda) and I. Molina Fernandez (Hacienda) to request information for accounts managed by Hacienda for the 12 31 19 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Feb-20        | T3 - Plan of Adjustment         | Update analysis with COFINA account balances as of the 06 30 19 testing period.                                                                                                          | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), S. LeBlanc (EY), and T. Leonis (EY) to discuss HB2175 and potential impact of tax code revisions on the fiscal plan.           | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss tax expenditure analysis                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Participate in call with G Malhotra (EY) and A Chepenik (EY) to discuss feasibility analysis                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Plan of Adjustment         | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to review deal feasibility analysis                                                                                     | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Participate in education forecasting discussion with N Jaresko (FOMB), FOMB staffers, and EY. EY participants: A Chepenik (EY), J Santambrogio (EY), P Vaccaro (EY)                      | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Begin detailed review of long-term tax analysis forecast                                                                                                                                 | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) on response to House changes for long-term tax proposal                                                                                          | 0.90 | 870.00      | 783.00                |
| Dougherty,Ryan Curran | Senior            | 3-Feb-20        | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY) and S Panagiotakis (EY) to discuss Corrections meetings and analysis required.                                                                | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 3-Feb-20        | T3 - Long Term Projections      | Review MTA budget reapportionment in regards to the Fiscal Plan surplus impact if reapportionment is recommended for approval.                                                           | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 3-Feb-20        | T3 - Long Term Projections      | Review Tourism Fiscal Plan forecast ahead of meeting with Conway Mackenzie and McKinsey on FY21 Tourism forecast.                                                                        | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 3-Feb-20        | T3 - Long Term Projections      | Review PRITA Fiscal Plan forecast ahead of meeting with Conway Mackenzie and McKinsey on FY21 PRITA forecast.                                                                            | 0.70 | 445.00      | 311.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Review SIFC Fiscal Plan forecast ahead of meeting with Conway Mackenzie and McKinsey on FY21 SIFC forecast.                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Review Fiscal Plan to ensure flow of Convention Center debt reserve is probably captured in waterfall and surplus.                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Garcia,Francisco R.   | Senior Manager | 3-Feb-20        | T3 - Plan of Adjustment                          | Draft communication to Proskauer detailing identified and not identified ERS accounts in current account inventory.                                                                                                                                  | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager | 3-Feb-20        | T3 - Plan of Adjustment                          | Review analysis of potential ERS accounts to current account inventory.                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager | 3-Feb-20        | T3 - Plan of Adjustment                          | Review current status of December 2019 balance rollover.                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager | 3-Feb-20        | T3 - Plan of Adjustment                          | Review ERS account x0514 for potential COFINA funds.                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J. Esses (Proskauer), S. Levy (EY), C. Good (EY), P. Possinger (Proskauer), M. Zerjal (Proskauer), R. Tague (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss information solicitation re: Solicitation procedures | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Dallas TX to San Juan PR                                                                                                                                                                                                                 | 4.60 | 259.50      | 1,193.70              |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Long Term Projections                       | Prepare an analysis of the source of changes in the fiscal plan pension costs from May FP to results communicated to McK in July                                                                                                                     | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager        | 3-Feb-20        | T3 - Long Term Projections                       | Review pension cash flow projections provided by McK for consistency with previously communicated results                                                                                                                                            | 0.30 | 519.00      | 155.70                |
| Hurtado,Sergio Danilo | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Prepare analysis plan with next steps for Police deep dive                                                                                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Hurtado,Sergio Danilo | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Prepare slide detailing Police deep dive outstanding items and issues needed to be addressed                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Review IFCU build in the CW certified fiscal plan                                                                                                                                                                                                    | 1.30 | 445.00      | 578.50                |
| Hurtado,Sergio Danilo | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Review IFCU liquidity report prepared by AAFAF                                                                                                                                                                                                       | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY) J. Mackie (EY), M. Ban (EY), and A. Kebhaj (EY).                                                                                | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Prepare summaries of previous FOMB letters regarding Opportunity Zones legislation                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Prepare summaries of previous ad hoc commentary regarding Opportunity Zones legislation                                                                                                                                                              | 1.80 | 445.00      | 801.00                |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with S Khan (EY) and J Burr (EY) to discuss the YTD SRF budget to actuals for the department of health to support updates to the fiscal plan                                                                                     | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Prepare chart outline to update Paygo Letter                                                                                                                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Update data for Individual Debt Contribution for Municipalities and Public Corporations for PayGo letter                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Update data for Paygo debt balance for Municipalities                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Update data for Paygo debt balance for Public Corporations                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior         | 3-Feb-20        | T3 - Long Term Projections                       | Analyze FY20 YTD Dec Budget to Actuals for Dept. of Health's SRF for deep dive analysis                                                                                                                                                              | 1.30 | 445.00      | 578.50                |

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| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Prepare PPT slide reflecting FY20 YTD Budget to Actuals for Dept. of Health's SRF for deep dive analysis                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| LeBlanc,Samantha      | Staff              | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with A. Chepenik (EY), R. Tague (EY), S. LeBlanc (EY), and T. Leonis (EY) to discuss HB2175 and potential impact of tax code revisions on the fiscal plan.                                                                       | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                             | 5.00 | 122.50      | 612.50                |
| LeBlanc,Samantha      | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with A. Chepenik (EY), R. Tague (EY), S. LeBlanc (EY) and T. Leonis (EY) to discuss HB 2172 and potential impact of tax code revisions on the fiscal plan.                                                                       | 0.60 | 445.00      | 267.00                |
| LeBlanc,Samantha      | Senior             | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                                              | 3.60 | 222.50      | 801.00                |
| LeBlanc,Samantha      | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Review DDEC Opportunity zones regulations documents.                                                                                                                                                                                                 | 1.90 | 445.00      | 845.50                |
| LeBlanc,Samantha      | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Review internal HB 2172 documents, as they relate to payfors.                                                                                                                                                                                        | 2.10 | 445.00      | 934.50                |
| LeBlanc,Samantha      | Partner/Principal  | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J. Esses (Proskauer), S. Levy (EY), C. Good (EY), P. Possinger (Proskauer), M. Zerjal (Proskauer), R. Tague (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss information solicitation re: Solicitation procedures | 0.50 | 721.00      | 360.50                |
| LeBlanc,Samantha      | Partner/Principal  | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.40 | 721.00      | 288.40                |
| LeBlanc,Samantha      | Partner/Principal  | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.40 | 721.00      | 288.40                |
| LeBlanc,Samantha      | Partner/Principal  | 3-Feb-20        | T3 - Long Term Projections                       | Review e-mail response to e-mail from FOMB with additional questions related to PREPA funding under multiple scenarios                                                                                                                               | 0.60 | 721.00      | 432.60                |
| Mackie,James          | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY) J. Mackie (EY), M. Ban (EY), and A. Kebhaj (EY).                                                                                | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Prepare outline for opportunity zone project                                                                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Review opportunity zone proposed regulations on definition and scope of zone                                                                                                                                                                         | 1.40 | 810.00      | 1,134.00              |
| Mackie,James          | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Review PR opportunity zone benefits relative to federal benefits                                                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Malhotra,Gaurav       | Partner/Principal  | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with G Malhotra (EY) and A Chepenik (EY) to discuss feasibility analysis                                                                                                                                                         | 0.40 | 870.00      | 348.00                |
| Malhotra,Gaurav       | Partner/Principal  | 3-Feb-20        | T3 - Long Term Projections                       | Review updated cash flow analysis including McKinsey FP updates                                                                                                                                                                                      | 1.40 | 870.00      | 1,218.00              |
| Moran-Eserski,Javier  | Senior             | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                             | 6.20 | 222.50      | 1,379.50              |
| Moran-Eserski,Javier  | Senior             | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Mullins,Daniel R      | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss tax expenditure analysis                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R      | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY) J. Mackie (EY), M. Ban (EY), and A. Kebhaj (EY).                                                                                | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R      | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Opportunity Zone - review new administrative implementing regulation and supporting legislation for issues of problematic practice and compiling previous instructions and assessment of opportunity zones for report                                | 2.20 | 810.00      | 1,782.00              |
| Panagiotakis,Sofia    | Senior Manager     | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss IFCU revisions and potential opportunities for closures.                                                                                                                   | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia    | Senior Manager     | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss incorporating the Education review into the fiscal plan timeline.                                                                                                  | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with R. Dougherty (EY) and S Panagiotakis (EY) to discuss Corrections meetings and analysis required.                                                                                                                            | 0.30 | 720.00      | 216.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 3-Feb-20        | T3 - Long Term Projections | Review information in the liquidity report and the 1C report on IFCU's to understand what data is available.                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 3-Feb-20        | T3 - Long Term Projections | Review the Education deck explaining scope and thesis of deep dive.                                                                         | 0.40 | 720.00      | 288.00                |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for 911 Emergency System Bureau for account ending in X238                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Department of Treasury for account ending in X010                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Department of Treasury for account ending in X014                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Department of Treasury for account ending in X018                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Department of Treasury for account ending in X26                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Public Housing Administration for account ending in X576                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Confirm no financial institution statement for Public Housing Administration for account ending in X719                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in X015 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Culebra Conservation and Development Authority account ending in X945                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Culebra Conservation and Development Authority account ending in X963                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Economic Development and Commerce account ending in X057                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Economic Development and Commerce account ending in X268                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X366                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X463                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X798                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X951                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Educational Research and Medical Services Center for Diabetes account ending in X474      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X018                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X050                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X122                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X130                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X143                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X149                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X185                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 3-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X206                                 | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X214          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X237          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X253          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X292          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X316          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X318          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X332          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X487          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X552          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X558          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X560          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X583          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X587          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X608          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Family and Children Administration account ending in X624          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Development Bank For Puerto Rico account ending in X126 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X001                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X059                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X067                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X377                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X531                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X828                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Government Ethics Office account ending in X981                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X319                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Land Authority de Puerto Rico account ending in X318               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Public Private Partnership Authority account ending in X420        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X279                   | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X88                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Provide update on unresponsive agencies                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Update relativity to mark account closed per AH confirmation, account ending X318                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I.      | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Update relativity to mark account closed per AH confirmation, account ending X350                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I.      | Senior | 3-Feb-20        | T3 - Plan of Adjustment | Update relativity to mark account closed per AH confirmation, account ending X369                                                                                                        | 0.30 | 445.00      | 133.50                |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Participate in phone call with A. Tejera (University of Puerto Rico) and A. Garcia (FOMB) to discuss restriction information provided by UPR and pending requests for new accounts       | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X636 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X858 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X874 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X882 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X890 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X912 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X920 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X947 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X955 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X963 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X971 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X998 for December 2019 balances report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X715 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Convention Center District Authority of Puerto Rico account ending in X426 for December 2019 balances report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Convention Center District Authority of Puerto Rico account ending in X434 for December 2019 balances report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X110 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X421 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X606 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X614 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X628 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X369 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X652 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Fiscal Agency & Financial Advisory Authority (AAFAF) account ending in X775 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Highway and Transportation Authority account ending in X210 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Highway and Transportation Authority account ending in X510 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X015 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X083 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X091 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X096 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X118 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X126 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X157 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X165 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X211 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X491 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X521 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X610 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X629 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X652 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X688 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X718 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X928 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X936 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X944 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X560 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X723 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X758 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X766 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X774 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X782 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Integrated Transport Authority account ending in X839 for December 2019 balances report                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Integrated Transport Authority account ending in X855 for December 2019 balances report                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Integrated Transport Authority account ending in X863 for December 2019 balances report                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Authority de Puerto Rico account ending in X171 for December 2019 balances report                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Authority de Puerto Rico account ending in X621 for December 2019 balances report                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Authority de Puerto Rico account ending in X648 for December 2019 balances report                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Musical Arts Corporation account ending in X320 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Musical Arts Corporation account ending in X347 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Musical Arts Corporation account ending in X355 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X664 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X861 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Retirement System of Puerto Rico Judiciary account ending in X199 for December 2019 balances report       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Retirement System of Puerto Rico Judiciary account ending in X223 for December 2019 balances report       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on School of Plastic Arts and Design account ending in X438 for December 2019 balances report                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on School of Plastic Arts and Design account ending in X446 for December 2019 balances report                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on School of Plastic Arts and Design account ending in X454 for December 2019 balances report                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X084 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X092 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X106 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X296 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X377 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X544 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X717 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Solid Waste Authority account ending in X725 for December 2019 balances report                            | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 3-Feb-20        | T3 - Plan of Adjustment                          | Perform first level testing on Teacher Retirement System account ending in X117 for December 2019 balances report                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 3-Feb-20        | T3 - Plan of Adjustment                          | Perform first level testing on Tourism Company account ending in X208 for December 2019 balances report                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 3-Feb-20        | T3 - Plan of Adjustment                          | Perform first level testing on Trade and Export Company account ending in X012 for December 2019 balances report                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to review deal feasibility analysis                                                                                                                                                 | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J. Esses (Proskauer), S. Levy (EY), C. Good (EY), P. Possinger (Proskauer), M. Zerjal (Proskauer), R. Tague (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss information solicitation re: Solicitation procedures | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss incorporating the Education review into the fiscal plan timeline.                                                                                                  | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Participate in education forecasting discussion with N Jaresko (FOMB), FOMB staffers, and EY. EY participants: A Chepenik (EY), J Santambrogio (EY), P Vaccaro (EY)                                                                                  | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                                              | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Plan of Adjustment                          | Review presentation slides on update to fiscal plan including impact on 30 year cash projections                                                                                                                                                     | 2.20 | 810.00      | 1,782.00              |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Plan of Adjustment                          | Review cash bank account analysis as of December 31 and June 30 to understand total non-TSA unrestricted balances                                                                                                                                    | 1.70 | 810.00      | 1,377.00              |
| Santambrogio, Juan       | Executive Director | 3-Feb-20        | T3 - Long Term Projections                       | Review financial impact of pension paygo under various thresholds for poverty levels                                                                                                                                                                 | 1.20 | 810.00      | 972.00                |
| Stricklin, Todd          | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for baseline scenario                                      | 1.20 | 405.00      | 486.00                |
| Stricklin, Todd          | Senior             | 3-Feb-20        | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 for baseline scenario                                                                                           | 1.40 | 405.00      | 567.00                |
| Tabani, Omar             | Manager            | 3-Feb-20        | T3 - Long Term Projections                       | Review monthly PayGo data and update with latest payments and outstanding balances                                                                                                                                                                   | 2.10 | 595.00      | 1,249.50              |
| Tabani, Omar             | Manager            | 3-Feb-20        | T3 - Long Term Projections                       | Review pension letter from FOMB to ERS and update relevant sections to include new data                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Tague, Robert            | Senior Manager     | 3-Feb-20        | T3 - Long Term Projections                       | Participate in call with A. Chepenik (EY), R. Tague (EY), S. LeBlanc (EY), and T. Leonis (EY) to discuss HB2175 and potential impact of tax code revisions on the fiscal plan.                                                                       | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J. Esses (Proskauer), S. Levy (EY), C. Good (EY), P. Possinger (Proskauer), M. Zerjal (Proskauer), R. Tague (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss information solicitation re: Solicitation procedures | 0.50 | 720.00      | 360.00                |
| Tague, Robert            | Senior Manager     | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 1.60 | 720.00      | 1,152.00              |
| Tague, Robert            | Senior Manager     | 3-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                             | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 3-Feb-20        | T3 - Long Term Projections                       | Redacted                                                                                                                                                                                                                                             | 1.30 | 720.00      | 936.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 3-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with J. Esses (Proskauer), S. Levy (EY), C. Good (EY), P. Possinger (Proskauer), M. Zerjal (Proskauer), R. Tague (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss information solicitation re: Solicitation procedures | 0.50 | 720.00      | 360.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 3-Feb-20        | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss how the hotel room tax clawback funds and convention center reserve debt fund flow through the CW FP                                                                                 | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 3-Feb-20        | T3 - Long Term Projections | Participate in call with V. Bernal (FOMB) to discuss police social security implementation                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 3-Feb-20        | T3 - Plan of Adjustment    | Review disclosure statement for open items identified by B. Blackwell (Proskauer)                                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 3-Feb-20        | T3 - Long Term Projections | Edit social security working group letter.                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi            | Manager           | 3-Feb-20        | T3 - Long Term Projections | Participate in a working session with O Alamaguer Marrero (EY) and R Tan (EY) to analyze Commonwealth Fiscal Plan and Measures for the purposes of identifying the build for Department of Corrections to assist in performing deep dives on the agency. | 0.70 | 595.00      | 416.50                |
| Tan, Riyandi            | Manager           | 3-Feb-20        | T3 - Long Term Projections | Participate in a working session with O Alamaguer Marrero (EY) and R Tan (EY) to analyze payroll and roster information obtained from DCR to determine trend analysis and feasibility of further ratios.                                                 | 1.20 | 595.00      | 714.00                |
| Vaccaro, Philip         | Partner/Principal | 3-Feb-20        | T3 - Long Term Projections | Participate in education forecasting discussion with N Jaresko (FOMB), FOMB staffers, and EY. EY participants: A Chepenik (EY), J Santambrogio (EY), P Vaccaro (EY)                                                                                      | 1.20 | 870.00      | 1,044.00              |
| Venkatramanan, Siddhu   | Manager           | 3-Feb-20        | T3 - Plan of Adjustment    | Perform review on Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 01/28/2020                                                                                              | 1.70 | 595.00      | 1,011.50              |
| Zelmanovich, Blanche    | Senior Manager    | 3-Feb-20        | T3 - Long Term Projections | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss the University Hospital nurse analysis and additional data needed to present to Natalie Jaresko                                                                                   | 0.40 | 720.00      | 288.00                |
| Zelmanovich, Blanche    | Senior Manager    | 3-Feb-20        | T3 - Long Term Projections | Review of Hospital Deep Dive Deck 01.30.20 V2.                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Email F. Hunter (UBS) to confirm receipt of UBS UPR 12/31/19 bank statements                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Email J. Ramirez (EY) examples of correspondence with FOMB to assist with future requests                                                                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Email J. Ramirez (EY) to clarify which First Bank online accounts are still open as of 12/31/2019                                                                                                                                                        | 0.30 | 245.00      | 73.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Email S. Chawla (EY) status of bank follow-ups to determine status of outstanding bank items for December testing                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing to determine 12/31/19 balance for BDE Housing Financing Authority account                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing to determine 12/31/19 balance for UMB UPR account ending in *544                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing to determine 12/31/19 balance for UMB UPR account ending in *545                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing to determine 12/31/19 balance for UMB UPR account ending in *546                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing to determine 12/31/19 balance for UMB UPR account ending in *547                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Highway and Transportation Authority account ending in *473                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Highway and Transportation Authority account ending in *726                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Office for Promotion of Human Development (OPDH) account ending in *229                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M       | Staff             | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for Banco Santander Office for Promotion of Human Development (OPDH) account ending in *309                                                                                                   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *116                          | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *126                          | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *142                          | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *29                           | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *37                           | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *52                           | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for Banco Santander Office of Court Administration account ending in *95                           | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in *112 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in *121 | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Comprehensive Cancer Center account ending in *923                                        | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *004                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *073                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *087                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *191                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *249                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *588                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Insurance Fund State Corporation account ending in *693                                   | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Medical Services Administration account ending in *005                                    | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Medical Services Administration account ending in *006                                    | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Metropolitan Bus Authority account ending in *007                                         | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Municipal Finance Corporation (COFIM) account ending in *212                              | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR PRASA account ending in *480                                                              | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR PRASA account ending in *957                                                              | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Project Corporation ENLACE Cano Martin Pena account ending in *369                        | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for BPPR Tourism Co. account ending in *531                                                        | 0.10 | 245.00      | 24.50                 |
| Alba, Dominique M | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level testing to determine 12/31/19 balance for First Bank Municipal Finance Corporation (COFIM) account ending in *582                        | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|---------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level testing to determine 12/31/19 balance for First Bank Municipal Finance Corporation (COFIM) account ending in *70                                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review BPPR accounts within Relativity pending online bank statement extraction                                                                                                                                                                                                                                                                                              | 1.40 | 245.00      | 343.00                |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review First Bank transaction activity online to determine 12/31/19 testing status for accounts                                                                                                                                                                                                                                                                              | 0.80 | 245.00      | 196.00                |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review IFAT accounts to update 6/30/2018 balances within Relativity                                                                                                                                                                                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review number of IFAT accounts within Relativity to remove duplicates                                                                                                                                                                                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review UBS UPR 12/31/19 bank statement for account *026 to determine Relativity testing balance                                                                                                                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review UBS UPR 12/31/19 bank statement for account *027 to determine Relativity testing balance                                                                                                                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff   | 4-Feb-20        | T3 - Plan of Adjustment    | Review US Bank accounts within Relativity pending online bank statement extraction                                                                                                                                                                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Almaguer Marrero,Orlando | Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), and R Tan (EY) to discuss information received from Department of Corrections, debrief of deep dive meetings, and identification of issues and next steps.                                                                                                                                      | 1.30 | 595.00      | 773.50                |
| Almaguer Marrero,Orlando | Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in a working session with O Almaguer Marrero (EY), R Tan (EY), E Sepulveda (FOMB), A Ghosh (McKinsey), Department of Corrections and BluHaus Consulting to analyze Department of Corrections roster, obtain explanations, and inquire further about payroll and operational expense data.                                                                        | 2.70 | 595.00      | 1,606.50              |
| Almaguer Marrero,Orlando | Manager | 4-Feb-20        | T3 - Long Term Projections | Update analysis for Department of correction with new data received                                                                                                                                                                                                                                                                                                          | 2.60 | 595.00      | 1,547.00              |
| Ban,Menuka               | Manager | 4-Feb-20        | T3 - Long Term Projections | Update consolidated document on the OZ regulation                                                                                                                                                                                                                                                                                                                            | 2.80 | 595.00      | 1,666.00              |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the department of health consolidated budget, general administrative costs, and university hospital benchmarking to prepare for fiscal plan update discussions                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), B Zelmanovich (EY), J Burr (EY), R Dougherty (EY), G Maldonado (FOMB), M Perez (FOMB), and McKinsey to discuss potential changes to fiscal plan and subsequent impact on cash such as population, union negotiations, and DRF.                                                                         | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Review the COFINA Instructions Agreement as defined by section 5.05 of the Bond Indenture to support analysis of the unallocated SUT at Hacienda                                                                                                                                                                                                                             | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Prepare questions regarding the ASEM YTD budget to actuals as reported by AAFAF to prepare for fiscal plan update discussions of the entities with the Gov't advisors                                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Prepare questions regarding the Cardio YTD budget to actuals as reported by AAFAF to prepare for fiscal plan update discussions of the entities with the Gov't advisors                                                                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy              | Manager | 4-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.70 | 595.00      | 416.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Industrial Development Company (PRIDCO) in advance of Fiscal Plan updates and certification                                         | 0.60 | 445.00      | 267.00                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification                         | 0.40 | 445.00      | 178.00                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification                                  | 0.90 | 445.00      | 400.50                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 445.00      | 267.00                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Analyze the COFINA bond indenture's instructions agreement to understand impact on management of unallocated SUT                                                                                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Analyze communications between the Police Bureau, the Department of Public Safety, ADP, and Hacienda to understand impact on Police Social Security implementation                                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Analyze initial potential alternatives for Commonwealth agency privatizations in advance of working session with V. Bernal (FOMB)                                                                                                                                                                                                                                            | 1.60 | 445.00      | 712.00                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Revise draft slide on initial potential alternatives for Commonwealth agency privatization, closure, and consolidation                                                                                                                                                                                                                                                       | 2.00 | 445.00      | 890.00                |
| Carpenter,Christina Maria | Senior | 4-Feb-20        | T3 - Long Term Projections | Review documents submitted by Office of Human Resource Management and Transformation (OATRH) to support the agency's latest FY20 budget reapportionment request                                                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 2 February 2020 for University of Puerto Rico account ending in X697 for 12/31/2019 testing period.                                                                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Agricultural Insurance Corporation account ending in x884 for 12/31/2019 testing period.                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x492 for 12/31/2019 testing period.                                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x517 for 12/31/2019 testing period.                                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x526 for 12/31/2019 testing period.                                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior | 4-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Economic Development Bank for Puerto Rico account ending in x427 for 12/31/2019 testing period.                                                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Economic Development Bank for Puerto Rico account ending in x436 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Economic Development Bank for Puerto Rico account ending in x755 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Economic Development Bank for Puerto Rico account ending in x808 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Economic Development Bank for Puerto Rico account ending in x817 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x062 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x624 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Health Insurance Administration account ending in x627 for 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Health Insurance Administration account ending in x896 for 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x386 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x641 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x696 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x748 for 12/31/2019 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Land Administration account ending in x127 for 12/31/2019 testing period.                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Land Administration account ending in x187 for 12/31/2019 testing period.                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Project Corporation ENLACE Cano Martin Pena account ending in x305 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Project Corporation ENLACE Cano Martin Pena account ending in x313 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x028 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x088 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x780 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x918 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Public Broadcasting Corporation account ending in x052 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Public Broadcasting Corporation account ending in x645 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Teacher Retirement System account ending in x244 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Teacher Retirement System account ending in x252 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Teacher Retirement System account ending in x820 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Trade and Export Company account ending in x444 for 12/31/2019 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Trade and Export Company account ending in x452 for 12/31/2019 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Trade and Export Company account ending in x460 for 12/31/2019 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x009 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x017 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x018 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x025 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x061 for 12/31/2019 testing period.                        | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x083 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x151 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x212 for 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x231 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x368 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x422 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x430 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x438 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x449 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x614 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x852 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x884 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x886 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x901 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X038 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 2 February 2020 for Office of Court Administration account ending in X097 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Citibank bank statement received on 2 February 2020 for Office of Court Administration account ending in X014 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Citibank bank statement received on 2 February 2020 for Office of Court Administration account ending in X022 for 12/31/2019 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X584 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X595 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X606 for 12/31/2019 testing period.      | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X617 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X639 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X650 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X661 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X672 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X683 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X694 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X705 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X716 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X727 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of First Bank bank statement received on 2 February 2020 for Office of Court Administration account ending in X738 for 12/31/2019 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Insigneo Securities, LLC bank statement received on 3 February 2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in x054 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x089 for 12/31/2019 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x090 for 12/31/2019 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x091 for 12/31/2019 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x092 for 12/31/2019 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x093 for 12/31/2019 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x094 for 12/31/2019 testing period.              | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X548 at Banco Popular as of the 12 31 19 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X275 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X544 at UMB as of the 12 31 19 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X545 at UMB as of the 12 31 19 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X546 at UMB as of the 12 31 19 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X547 at UMB as of the 12 31 19 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X636 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X890 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X912 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X920 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X947 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X955 at Banco Popular as of the 12 31 19 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X154 at Banco Popular as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X015 at Banco Popular as of the 12 31 19 testing period.                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X329 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X337 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X345 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X353 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X809 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X935 at Banco Popular as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X627 at Banco Popular as of the 12 31 19 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X787 at Banco Popular as of the 12 31 19 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Culebra Conservation and Development Authority account X945 at Banco Popular as of the 12 31 19 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Culebra Conservation and Development Authority account X963 at Banco Popular as of the 12 31 19 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X302 at Banco Popular as of the 12 31 19 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X312 at Banco Popular as of the 12 31 19 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Educational Research and Medical Services Center for Diabetes account X474 at Banco Popular as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X000 at US Bank as of the 12 31 19 testing period.                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X059 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X067 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X285 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X325 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X333 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X348 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X350 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X368 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X877 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X885 at Banco Santander as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X126 at Citibank as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X531 at First Bank as of the 12 31 19 testing period.                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X210 at Banco Popular as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X438 at Banco Popular as of the 12 31 19 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X473 at Banco Santander as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X726 at Banco Santander as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X096 at Banco Popular as of the 12 31 19 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X118 at Banco Popular as of the 12 31 19 testing period.                                   | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X126 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X211 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X238 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X257 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X273 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X303 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X311 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X319 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X577 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X585 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X936 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X944 at Banco Popular as of the 12 31 19 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X097 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X439 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X557 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X885 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X907 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X915 at Banco Santander as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X939 at Banco Popular as of the 12 31 19 testing period.                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X839 at Banco Popular as of the 12 31 19 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X855 at Banco Popular as of the 12 31 19 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X863 at Banco Popular as of the 12 31 19 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X318 at Banco Popular as of the 12 31 19 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X648 at Banco Popular as of the 12 31 19 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X036 at Banco Santander as of the 12 31 19 testing period.                       | 0.10 | 595.00      | 59.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X052 at Banco Santander as of the 12 31 19 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X608 at Banco Popular as of the 12 31 19 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X617 at Banco Popular as of the 12 31 19 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X212 at Banco Popular as of the 12 31 19 testing period.                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office for Promotion of Human Development (OPDH) account X229 at Banco Santander as of the 12 31 19 testing period.                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Office for Promotion of Human Development (OPDH) account X309 at Banco Santander as of the 12 31 19 testing period.                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X161 at Banco Popular as of the 12 31 19 testing period.                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X949 at Banco Popular as of the 12 31 19 testing period.                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X385 at Banco Popular as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X393 at Banco Popular as of the 12 31 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Public Private Partnership Authority account X420 at First Bank as of the 12 31 19 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X196 at Banco Popular as of the 12 31 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X397 at Banco Popular as of the 12 31 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X664 at Banco Popular as of the 12 31 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 at Banco Santander as of the 12 31 19 testing period.                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X296 at Banco Popular as of the 12 31 19 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Teacher Retirement System account X036 at Banco Popular as of the 12 31 19 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X014 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X022 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X041 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X087 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X205 at Banco Popular as of the 12 31 19 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X279 at Banco Popular as of the 12 31 19 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X380 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X408 at Banco Popular as of the 12 31 19 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 4-Feb-20        | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X469 at Banco Santander as of the 12 31 19 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 4-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X598 at Banco Popular as of the 12 31 19 testing period.                                                                                                                                                                                                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 4-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X627 at Banco Popular as of the 12 31 19 testing period.                                                                                                                                                                                                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 4-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X840 at Banco Santander as of the 12 31 19 testing period.                                                                                                                                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 4-Feb-20        | T3 - Plan of Adjustment         | Send email to R. Lopez (Conway) to request AAFAF Reporting Workbook with 12 31 19 cash balances.                                                                                                                                                                                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 4-Feb-20        | T3 - Plan of Adjustment         | Update analysis for reporting cash balances as of the 12 31 19 testing period for accounts reviewed on 02 03 20.                                                                                                                                                                                                                                                             | 1.20 | 595.00      | 714.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss fiscal plan forecast assumption updates                                                                                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY), J Santambrogio (EY), and A Chepenik (EY) to discuss EY edits to Proskauer revisions to disclosure statement                                                                                                                                                                                                                        | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Continue review of tax expenditures analysis                                                                                                                                                                                                                                                                                                                                 | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Draft assessment of HUD CDBG grant agreement provisions for N Jaresko (FOMB) and impact on long-term forecast                                                                                                                                                                                                                                                                | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Draft memo for N Jaresko (FOMB) review on HUD CDBG draft grant agreement                                                                                                                                                                                                                                                                                                     | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Draft memo on Opportunity Zones regulations for V Maldonado (FOMB)                                                                                                                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Plan of Adjustment         | Participate in call with M Lopez (FOMB) to discuss pension forecast                                                                                                                                                                                                                                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Prepare HUD analysis on grant agreement for N Jaresko (FOMB) review                                                                                                                                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Review draft HUD CDBG grant agreement                                                                                                                                                                                                                                                                                                                                        | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-Feb-20        | T3 - Long Term Projections      | Review HUD CDBG draft grant agreement for various requirements                                                                                                                                                                                                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Culp,Noelle B.        | Staff             | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 271.00      | 216.80                |
| Culp,Noelle B.        | Staff             | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff             | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.30 | 271.00      | 81.30                 |
| Dougherty,Ryan Curran | Senior            | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Industrial Development Company (PRIDCO) in advance of Fiscal Plan updates and certification                                         | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification                         | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification                                  | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), to discuss material Fiscal Plan changes needed for the ASEM in advance of Fiscal Plan updates and certification                                                                                       | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|---------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), B Zelmanovich (EY), J Burr (EY), R Dougherty (EY), G Maldonado (FOMB), M Perez (FOMB), and McKinsey to discuss potential changes to fiscal plan and subsequent impact on cash such as population, union negotiations, and DRF.                                                                         | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Review proposed changes to budget section of contract questionnaire to more efficiently respond to contract requests.                                                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Review updated IFCU documents from McKinsey ahead of meetings on IFCU's with Conway Mackenzie.                                                                                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Long Term Projections      | Participate in discussion with C Good (EY) and M Lopez (FOMB) to review the revised PREPA projections updating for actual contribution patterns                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E         | Manager | 4-Feb-20        | T3 - Plan of Adjustment         | Review new data files received by ERS to assess what information has been provided as part of identification of data that is still missing                                                                                                                                                                                                                                   | 0.80 | 519.00      | 415.20                |
| Hallmark,Nicholas Glenn | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Translate document Oe-2018-035 sections 1-4 for review and commenting                                                                                                                                                                                                                                                                                                        | 1.70 | 445.00      | 756.50                |
| Hallmark,Nicholas Glenn | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Translate document Oe-2018-035 sections 5-10 for review and commenting                                                                                                                                                                                                                                                                                                       | 1.40 | 445.00      | 623.00                |
| Hallmark,Nicholas Glenn | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Translate document Oe-2013-007 sections 1-3 for review and commenting                                                                                                                                                                                                                                                                                                        | 1.90 | 445.00      | 845.50                |
| Hallmark,Nicholas Glenn | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Translate document Oe-2013-007 sections 4-9 for review and commenting                                                                                                                                                                                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Hurtado,Sergio Danilo   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Industrial Development Company (PRIDCO) in advance of Fiscal Plan updates and certification                                         | 0.60 | 445.00      | 267.00                |
| Hurtado,Sergio Danilo   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification                         | 0.40 | 445.00      | 178.00                |
| Hurtado,Sergio Danilo   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification                                  | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 445.00      | 267.00                |
| Hurtado,Sergio Danilo   | Senior  | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), to discuss material Fiscal Plan changes needed for the ASEM in advance of Fiscal Plan updates and certification                                                                                       | 0.20 | 445.00      | 89.00                 |

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| Name                  | Title  | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Hurtado,Sergio Danilo | Senior | 4-Feb-20        | T3 - Long Term Projections      | Prepare analysis on Ports Authority fiscal plan build projections against actual historical and YTD results                                                                                                                                                                                                                                                                  | 2.20 | 445.00      | 979.00                |
| Hurtado,Sergio Danilo | Senior | 4-Feb-20        | T3 - Long Term Projections      | Prepare analysis on Ports Authority historical budget against actual historical and YTD results                                                                                                                                                                                                                                                                              | 2.30 | 445.00      | 1,023.50              |
| Hurtado,Sergio Danilo | Senior | 4-Feb-20        | T3 - Long Term Projections      | Prepare key takeaways on Ports Authority issues for McKinsey to properly revise fiscal plan build                                                                                                                                                                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Kane,Collin           | Senior | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Kane,Collin           | Senior | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Kane,Collin           | Senior | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Industrial Development Company (PRIDCO) in advance of Fiscal Plan updates and certification                                         | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification                         | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification                                  | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), to discuss material Fiscal Plan changes needed for the ASEM in advance of Fiscal Plan updates and certification                                                                                       | 0.20 | 445.00      | 89.00                 |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY) and J Burr (EY) to discuss the department of health consolidated budget, general administrative costs, and university hospital benchmarking to prepare for fiscal plan update discussions                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Analyze FYTD General Spending for DOH to underpin major areas of spending the Program for deep dive analysis                                                                                                                                                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Update PowerPoint slide illustrating and highlighting major areas of spend in General Spending for deep dive analysis                                                                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 4-Feb-20        | T3 - Long Term Projections      | Update PPT slide for DOH with GF and SRF FYTD spending for deep dive analysis                                                                                                                                                                                                                                                                                                | 0.70 | 445.00      | 311.50                |
| LeBlanc,Samantha      | Staff  | 4-Feb-20        | T3 - Long Term Projections      | Review and analyze New House Bill 2172 revisions vs original to prepare for Hacienda meeting.                                                                                                                                                                                                                                                                                | 1.60 | 245.00      | 392.00                |
| LeBlanc,Samantha      | Staff  | 4-Feb-20        | T3 - Long Term Projections      | Prepare draft of letter detailing changes in revisions vs original HB 2172.                                                                                                                                                                                                                                                                                                  | 1.80 | 245.00      | 441.00                |
| LeBlanc,Samantha      | Staff  | 4-Feb-20        | T3 - Long Term Projections      | Review draft CDBG Grant agreement for FOMB role.                                                                                                                                                                                                                                                                                                                             | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff  | 4-Feb-20        | T3 - Long Term Projections      | Review CBGB Grant Agreement                                                                                                                                                                                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff  | 4-Feb-20        | T3 - Long Term Projections      | Draft response to HB2172 revisions                                                                                                                                                                                                                                                                                                                                           | 1.80 | 245.00      | 441.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| LeBlanc,Samantha      | Staff              | 4-Feb-20        | T3 - Long Term Projections                       | Draft email to A. Chepenik, R. Tague, and T. Leonis on HB2172 revision fiscal impact                                                                                                                                                                                                                                                                 | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 4-Feb-20        | T3 - Long Term Projections                       | Review and analyze New House Bill 2172 revisions vs original to prepare draft of response.                                                                                                                                                                                                                                                           | 1.10 | 245.00      | 269.50                |
| Leonis,Temisan        | Senior             | 4-Feb-20        | T3 - Long Term Projections                       | Prepare correspondence regarding next steps on tax letter sent to Hacienda.                                                                                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 4-Feb-20        | T3 - Long Term Projections                       | Prepare correspondence regarding opportunity zones in Puerto Rico.                                                                                                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 4-Feb-20        | T3 - Long Term Projections                       | Review CDBG-DR's Grant Agreement to determine the Oversight Board's role.                                                                                                                                                                                                                                                                            | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan        | Senior             | 4-Feb-20        | T3 - Long Term Projections                       | Prepare analysis of CDBG-DR Grant Agreement.                                                                                                                                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 4-Feb-20        | T3 - Long Term Projections                       | Research CDBG-DR Grant Agreement.                                                                                                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R          | Partner/Principal  | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.60 | 721.00      | 432.60                |
| Mackie,James          | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Draft PR tax incentives 205 letter to include Act 60                                                                                                                                                                                                                                                                                                 | 1.40 | 810.00      | 1,134.00              |
| Mackie,James          | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Review proposal on reforming real property registration system for inherited property                                                                                                                                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Moran-Eserski,Javier  | Senior             | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 1.90 | 445.00      | 845.50                |
| Morris,Michael Thomas | Senior             | 4-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan PR                                                                                                                                                                                                                                                                                                               | 4.90 | 202.50      | 992.25                |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Opportunity Zone - Identify and interpret elements of regulation assessment                                                                                                                                                                                                                                                                          | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Macro Forecast - review mechanics of aberrant federal aid effects and compiling past assessment of scenarios for their implication related to current revenue forecast issue                                                                                                                                                                         | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Opportunity Zone - Review directions from past FOMB letters, state practice and previous QUEST assessments                                                                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Detail itemization of requirements of Act 60 for Opportunity Zones and corresponding regulations                                                                                                                                                                                                                                                     | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Act 60 - Compare and itemize promulgated regulations to required in law                                                                                                                                                                                                                                                                              | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Act 60 - Identify deficiencies in regulation and range of additional regulations (by other entities) required and their content                                                                                                                                                                                                                      | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 4-Feb-20        | T3 - Long Term Projections                       | Act 60 - review and evaluate supporting executive orders                                                                                                                                                                                                                                                                                             | 0.60 | 810.00      | 486.00                |
| Nguyen,Jimmy          | Staff              | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.60 | 271.00      | 162.60                |
| Nguyen,Jimmy          | Staff              | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.60 | 271.00      | 162.60                |
| Nguyen,Jimmy          | Staff              | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.60 | 271.00      | 162.60                |
| Nichols,Carly         | Manager            | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.30 | 519.00      | 155.70                |
| Nichols,Carly         | Manager            | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.30 | 519.00      | 155.70                |
| Nichols,Carly         | Manager            | 4-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.20 | 519.00      | 103.80                |
| Panagiotakis,Sofia    | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections                       | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections                       | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification          | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), to discuss material Fiscal Plan changes needed for the ASEM in advance of Fiscal Plan updates and certification                                                                                       | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), and R Tan (EY) to discuss information received from Department of Corrections, debrief of deep dive meetings, and identification of issues and next steps.                                                                                                                                      | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), B Zelmanovich (EY), J Burr (EY), R Dougherty (EY), G Maldonado (FOMB), M Perez (FOMB), and McKinsey to discuss potential changes to fiscal plan and subsequent impact on cash such as population, union negotiations, and DRF.                                                                         | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Follow up with Government Ethics to confirm no new accounts                                                                                                                                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Administration for the Development of Agricultural Enterprises account ending in X548                                                                                                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Authority for the Financing of Infrastructure of Puerto Rico account ending in X912                                                                                                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X093                                                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Automobile Accident Compensation Administration account ending in X492                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Automobile Accident Compensation Administration account ending in X517                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Automobile Accident Compensation Administration account ending in X526                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Comprehensive Cancer Center account ending in X329                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Comprehensive Cancer Center account ending in X337                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Comprehensive Cancer Center account ending in X345                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Comprehensive Cancer Center account ending in X353                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Comprehensive Cancer Center account ending in X935                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Convention Center District Authority of Puerto Rico account ending in X787                                                                                                                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Economic Development and Commerce account ending in X138                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X302                                                                                                                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X312                                                                                                                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X427 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X436 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X755 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X808 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Economic Development Bank for Puerto Rico account ending in X817 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Electric Power Authority (PREPA) account ending in X000          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Health Insurance Administration account ending in X627           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Health Insurance Administration account ending in X896           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Highway and Transportation Authority account ending in X210      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X096               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X118               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X126               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X211               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X238               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X257               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X273               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X303               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X311               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X577               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X585               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X928               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X936               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Housing Financing Authority account ending in X944               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Insurance Fund State Corporation account ending in X157          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Insurance Fund State Corporation account ending in X748          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Insurance Fund State Corporation account ending in X912          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Insurance Fund State Corporation account ending in X939          | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Municipal Finance Corporation (COFIM) account ending in X147                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Project Corporation ENLACE Cano Martin Pena account ending in X305                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Project Corporation ENLACE Cano Martin Pena account ending in X313                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X780                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Puerto Rico Public Broadcasting Corporation account ending in X645                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Retirement System of Puerto Rico Judiciary account ending in X199                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Solid Waste Authority account ending in X296                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Teacher Retirement System account ending in X036                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Trade and Export Company account ending in X444                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Trade and Export Company account ending in X452                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Trade and Export Company account ending in X460                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X018                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X151                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X212                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X231                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X26                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X422                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X430                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X438                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X449                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X852                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X884                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for University of Puerto Rico account ending in X886                                                     | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Administration for the Development of Agricultural Enterprises account ending in X548 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X275 for December 2019 balances report   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Financing of Infrastructure of Puerto Rico account ending in X283 for December 2019 balances report   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X277 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X748 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Company for the Integral Development of the Cantera Peninsula account ending in X015 for December 2019 balances report                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Comprehensive Cancer Center account ending in X329 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Comprehensive Cancer Center account ending in X337 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Comprehensive Cancer Center account ending in X345 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Comprehensive Cancer Center account ending in X353 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Comprehensive Cancer Center account ending in X892 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Convention Center District Authority of Puerto Rico account ending in X639 for December 2019 balances report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Convention Center District Authority of Puerto Rico account ending in X787 for December 2019 balances report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X171 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X302 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X312 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X524 for December 2019 balances report                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X540 for December 2019 balances report                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X689 for December 2019 balances report                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Highway and Transportation Authority account ending in X671 for December 2019 balances report                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X238 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X257 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X273 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X303 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X311 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X406 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X432 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X440 for December 2019 balances report                                                                      | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X459 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X503 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X577 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X585 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X595 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X609 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X647 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X655 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X663 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X734 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X741 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X769 for December 2019 balances report                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Industrial Development Company account ending in X258 for December 2019 balances report                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Administration account ending in X330 for December 2019 balances report                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Metropolitan Bus Authority account ending in X474 for December 2019 balances report                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Metropolitan Bus Authority account ending in X547 for December 2019 balances report                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Municipal Finance Corporation (COFIM) account ending in X147 for December 2019 balances report                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Municipal Finance Corporation (COFIM) account ending in X204 for December 2019 balances report                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Municipal Finance Corporation (COFIM) account ending in X212 for December 2019 balances report                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X242 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X250 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X330 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X392 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X403 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Ports Authority account ending in X752 for December 2019 balances report                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 4-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X833 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X841 for December 2019 balances report                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Public Private Partnership Authority account ending in X513 for December 2019 balances report                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Public Private Partnership Authority account ending in X521 for December 2019 balances report                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Public Private Partnership Authority account ending in X696 for December 2019 balances report                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X137 for December 2019 balances report                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X153 for December 2019 balances report                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X161 for December 2019 balances report                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X188 for December 2019 balances report                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X397 for December 2019 balances report                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Retirement System of Puerto Rico Judiciary account ending in X538 for December 2019 balances report                                                                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on School of Plastic Arts and Design account ending in X462 for December 2019 balances report                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Solid Waste Authority account ending in X754 for December 2019 balances report                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Teacher Retirement System account ending in X036 for December 2019 balances report                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on Tourism Company account ending in X574 for December 2019 balances report                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on University of Puerto Rico account ending in X030 for December 2019 balances report                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on University of Puerto Rico account ending in X210 for December 2019 balances report                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on University of Puerto Rico account ending in X338 for December 2019 balances report                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing on University of Puerto Rico account ending in X408 for December 2019 balances report                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 4-Feb-20        | T3 - Plan of Adjustment    | Update first level/second level testing status for team to determine timeline of December 2019 balances report                                                                                                                                                                                       | 0.70 | 245.00      | 171.50                |
| Santambrogio, Juan       | Executive Director | 4-Feb-20        | T3 - Long Term Projections | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss fiscal plan forecast assumption updates                                                                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 4-Feb-20        | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY), J Santambrogio (EY), and A Chepenik (EY) to discuss EY edits to Proskauer revisions to disclosure statement                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 4-Feb-20        | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), B Zelmanovich (EY), J Burr (EY), R Dougherty (EY), G Maldonado (FOMB), M Perez (FOMB), and McKinsey to discuss potential changes to fiscal plan and subsequent impact on cash such as population, union negotiations, and DRF. | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 4-Feb-20        | T3 - Long Term Projections | Review presentation to FOMB regarding update on deep dive on Department of Education                                                                                                                                                                                                                 | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 4-Feb-20        | T3 - Long Term Projections | Review impact of increased pension threshold on potential funding to pension trust in 30 year projections                                                                                                                                                                                            | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Long Term Projections      | Prepare summary of differences between paygo projections per fiscal plan and latest paygo projections                                                                                                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Long Term Projections      | Review analysis of additional fiscal plan revenues as a result of delay in receipt of disaster recovery funds from the Federal Government                                                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Long Term Projections      | Review Government analysis of pension threshold scenarios and impact on projected paygo amounts                                                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Long Term Projections      | Review draft letter to Government requesting the creation of a Social Security implementation group                                                                                                                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Long Term Projections      | Review PRDE roster to identify potential additional cost for healthcare employer contribution                                                                                                                                                                                                                                        | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Stuber, Emily Grace     | Senior             | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 0.60 | 405.00      | 243.00                |
| Stuber, Emily Grace     | Senior             | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 1.80 | 405.00      | 729.00                |
| Tabani, Omar            | Manager            | 4-Feb-20        | T3 - Long Term Projections      | Review budgeted paygo figures by governmental entity to compare FY'19 actuals vs. FY'20 and FY'21 projected/budgeted figures                                                                                                                                                                                                         | 2.20 | 595.00      | 1,309.00              |
| Tague, Robert           | Senior Manager     | 4-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 1.90 | 720.00      | 1,368.00              |
| Tague, Robert           | Senior Manager     | 4-Feb-20        | T3 - Plan of Adjustment         | Review revised draft or social security workig group letter to government.                                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY), J Santambrogio (EY), and A Chepenik (EY) to discuss EY edits to Proskauer revisions to disclosure statement                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections      | Review social security implementation correspondence forwarded from client re: police process failures                                                                                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections      | Continue to edit social security working group letter.                                                                                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections      | Review pension trust funding model                                                                                                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Plan of Adjustment         | Prepare edits to B. Blackwell (Proskauer) list of open items.                                                                                                                                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections      | Continue to edit social security working group letter following comments from J. Santambrogio                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tan, Riyandi            | Manager            | 4-Feb-20        | T3 - Long Term Projections      | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), and R Tan (EY) to discuss information received from Department of Corrections, debrief of deep dive meetings, and identification of issues and next steps.                                                                                              | 1.30 | 595.00      | 773.50                |
| Tan, Riyandi            | Manager            | 4-Feb-20        | T3 - Long Term Projections      | Participate in a working session with O Almaguer Marrero (EY), R Tan (EY), E Sepulveda (FOMB), A Ghosh (McKinsey), Department of Corrections and BluHaus Consulting to analyze Department of Corrections roster, obtain explanations, and inquire further about payroll and operational expense data.                                | 2.70 | 595.00      | 1,606.50              |
| Tan, Riyandi            | Manager            | 4-Feb-20        | T3 - Long Term Projections      | Prepare one-pager summary for PRIDCO for the purposes of preparing team for discussion meeting with McKinsey and Conway Mackenzie on IFCU builds in the Fiscal Plan Model.                                                                                                                                                           | 1.20 | 595.00      | 714.00                |
| Tan, Riyandi            | Manager            | 4-Feb-20        | T3 - Long Term Projections      | Prepare one-pager summary for PRITA for the purposes of preparing team for discussion meeting with McKinsey and Conway Mackenzie on IFCU builds in the Fiscal Plan Model.                                                                                                                                                            | 1.70 | 595.00      | 1,011.50              |
| Venkatramanan, Siddhu   | Manager            | 4-Feb-20        | T3 - Plan of Adjustment         | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 01/28/2020                                                                                                                                                                                    | 2.30 | 595.00      | 1,368.50              |
| Zelmanovich, Blanche    | Senior Manager     | 4-Feb-20        | T3 - Long Term Projections      | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Industrial Development Company (PRIDCO) in advance of Fiscal Plan updates and certification | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche      | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the Puerto Rico Integrated Transit Authority (PRITA) in advance of Fiscal Plan updates and certification                         | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche      | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) to discuss material Fiscal Plan changes needed for the State Insurance Fund Corporation (SIFC) in advance of Fiscal Plan updates and certification                                  | 0.90 | 720.00      | 648.00                |
| Zelmanovich,Blanche      | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY), J. Burr (EY) to discuss material Fiscal Plan changes needed for the Agricultural Enterprises Development Administration (ADEA) in advance of Fiscal Plan updates and certification | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche      | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Meeting with R. Prossner (Conway), M. Curtis (Conway), R. Erana (Conway), S. Panagiotakis (EY), R. Dougherty (EY), B. Zelmanovich (EY), S. Khan (EY), S. Hurtado (EY), to discuss material Fiscal Plan changes needed for the ASEM in advance of Fiscal Plan updates and certification                                                                                       | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche      | Senior Manager | 4-Feb-20        | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), B Zelmanovich (EY), J Burr (EY), R Dougherty (EY), G Maldonado (FOMB), M Perez (FOMB), and McKinsey to discuss potential changes to fiscal plan and subsequent impact on cash such as population, union negotiations, and DRF.                                                                         | 1.10 | 720.00      | 792.00                |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Email S. Chawla (EY) to provide clarification regarding follow up required for bank items                                                                                                                                                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Review BNY Mellon status regarding TRS accounts to determine whether follow up is required for December 2019 testing                                                                                                                                                                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Review outstanding request from First Bank to determine accounts pending information for December 2019 testing                                                                                                                                                                                                                                                               | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Review status of Banco Santander bank statements required for December 2019 testing to determine whether additional follow up is required                                                                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Review status of BPPR items pending from previous requests to determine follow up required                                                                                                                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 5-Feb-20        | T3 - Plan of Adjustment    | Review status of obtaining Citibank CD support to determine action required for December 2019 CD account testing                                                                                                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with G. Maldonado (FOMB), E. Sepulveda (FOMB), R Tan (EY), O. Almaguer Marrero (EY), S. Panagiotakis (EY) to discuss deep dive status on Department of Corrections, recommend next steps, incentives to achieve measures, challenges experienced to date, for the purposes of preparing for meetings with the agency.                               | 1.30 | 595.00      | 773.50                |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), R Tan (EY), E Sepulveda (FOMB) and G. Maldonado (FOMB) to discuss information received, preliminary results, next steps and information to be requested to Department of Corrections                                                                                                            | 1.20 | 595.00      | 714.00                |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Update analysis for Department of Correction to include number of officers and admin by facility                                                                                                                                                                                                                                                                             | 3.40 | 595.00      | 2,023.00              |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Update analysis for Department of Corrections to include personnel salaries by position                                                                                                                                                                                                                                                                                      | 2.80 | 595.00      | 1,666.00              |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Update analysis for Department of Corrections to include personnel salaries per facility                                                                                                                                                                                                                                                                                     | 1.60 | 595.00      | 952.00                |
| Almaguer Marrero,Orlando | Manager        | 5-Feb-20        | T3 - Long Term Projections | Update analysis for Department of Corrections to include admin vs front officers salaries per facility                                                                                                                                                                                                                                                                       | 1.30 | 595.00      | 773.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------------|---------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Almaguer Marrero, Orlando  | Manager | 5-Feb-20        | T3 - Long Term Projections | Update analysis for Department of Corrections to include admin vs front officers salaries per facility with or without inmates                                                                                                                                                                                                                                                                                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Berger, Daniel L.          | Senior  | 5-Feb-20        | T3 - Long Term Projections | Review SUT allocation procedures from McKinsey modeling to make sure the models are harmonized for FOMB tax forecast models                                                                                                                                                                                                                                                                                                                                                                                               | 2.90 | 445.00      | 1,290.50              |
| Berger, Daniel L.          | Senior  | 5-Feb-20        | T3 - Long Term Projections | Update SUT allocation forecast model for FOMB                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2.10 | 445.00      | 934.50                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), and K. Patel (McKinsey) to discuss the fiscal plan build for the Public Building Authority (PBA) in advance of the next Commonwealth Fiscal Plan update                                                                                                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the fiscal plan build for independently forecasted component units, including the Department of Economic Development and Commerce (DDDEC), the Agricultural Enterprises Development Administration (ADEA), and the Industrial Development Company (PRIDCO), in advance of the next Commonwealth Fiscal Plan update | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with J. Santambrogio (EY), B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the Tourism Company's current fiscal plan build, revenue variances, and adjustments needed for upcoming Fiscal Plan update                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in call with R Dougherty (EY) and J Burr (EY) to discuss the IFCU development for the fiscal plan and additional information required to update                                                                                                                                                                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the University Hospital bed requirements and necessary benchmarking                                                                                                                                                                                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in conference call with S. Tajuddin (EY), O. Tabani (EY), J. Burr (EY), S. Khan (EY), J. Moran-Eserski (EY) to review documentations provided by ERS and discuss FY2021 PayGo expense projections                                                                                                                                                                                                                                                                                                             | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with B Zelmanovich (EY) and J Burr (EY) to discuss the benchmarking for the department of health hospitals and additional required research to support adjustments to the fiscal plan                                                                                                                                                                                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1.50 | 595.00      | 892.50                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Prepare a summary of the FY19 and FY20 budget process and current data issues to prepare for a meeting to discuss FY21                                                                                                                                                                                                                                                                                                                                                                                                    | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy               | Manager | 5-Feb-20        | T3 - Long Term Projections | Provide feedback on the benchmarking exercise for nurse to patient ratios for the University Hospital to prepare for updates to the department of health in the fiscal plan                                                                                                                                                                                                                                                                                                                                               | 1.00 | 595.00      | 595.00                |
| Carpenter, Christina Maria | Senior  | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), and K. Patel (McKinsey) to discuss the fiscal plan build for the Public Building Authority (PBA) in advance of the next Commonwealth Fiscal Plan update                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the fiscal plan build for independently forecasted component units, including the Department of Economic Development and Commerce (DDDEC), the Agricultural Enterprises Development Administration (ADEA), and the Industrial Development Company (PRIDCO), in advance of the next Commonwealth Fiscal Plan update | 0.60 | 445.00      | 267.00                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Meeting with J. Santambrogio (EY), B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the Tourism Company's current fiscal plan build, revenue variances, and adjustments needed for upcoming Fiscal Plan update                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Meeting with R. Dougherty (EY) and C. Carpenter (EY) to discuss the Fiscal Plan build for the Tourism Company in advance of meeting with McKinsey to determine adjustments needed for Fiscal Plan updates and certification                                                                                                                                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1.50 | 445.00      | 667.50                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Prepare template of Commonwealth agencies including FY21 budget targets and comments on initial potential alternatives for privatization, consolidation, and closure, to be discussed in working session with V. Bernal (FOMB)                                                                                                                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Meeting with C. Robles (FOMB) to discuss status of COFINA budget to actuals requirement and COFINA contracts available on the Comptroller's portal for COFINA fiscal plan and budget implementation monitoring                                                                                                                                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Carpenter, Christina Maria | Senior | 5-Feb-20        | T3 - Long Term Projections | Prepare summary of points discussed in working session with V. Bernal (FOMB) to support analysis of potential alternatives for Commonwealth agency privatization, consolidation, and closure                                                                                                                                                                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Analyze differences between FOMB balances and AAFAF balances as 02/05/2020 by agency.                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2.10 | 445.00      | 934.50                |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco de Desarrollo Economico (BDE) bank statement received on 3 February 2020 for Land Administration account ending in X-ERS for 12/31/2019 testing period.                                                                                                                                                                                                                                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Financial Oversight and Management Board for Puerto Rico account ending in x538 for 12/31/2019 testing period.                                                                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Financial Oversight and Management Board for Puerto Rico account ending in x546 for 12/31/2019 testing period.                                                                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x004 for 12/31/2019 testing period.                                                                                                                                                                                                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 5-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x020 for 12/31/2019 testing period.                                                                                                                                                                                                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Insurance Fund State Corporation account ending in x191 for 12/31/2019 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Medical Services Administration account ending in x005 for 12/31/2019 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Medical Services Administration account ending in x036 for 12/31/2019 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x388 for 12/31/2019 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 3 February 2020 for University of Puerto Rico account ending in x915 for 12/31/2019 testing period.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Banco Santander bank statement received on 3 February 2020 for Institutional Trust of the National Guard of Puerto Rico account ending in x913 for 12/31/2019 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of BNY Mellon bank statement received on 3 February 2020 for Teacher Retirement System account ending in x000 for 12/31/2019 testing period.                                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Morgan Stanley Smith Barney LLC bank statement received on 3 February 2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in x559 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x174 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x316 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x324 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x326 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x330 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x334 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x338 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x339 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x340 for 12/31/2019 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x373 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x400 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Electric Power Authority (PREPA) account ending in x991 for 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 5-Feb-20        | T3 - Plan of Adjustment | Prepare comparison of FOMB balances and AAFAF balances for the 12/31/19 testing period in financial institution documentation reviewed as of 02/05/2020.                            | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior  | 5-Feb-20        | T3 - Plan of Adjustment | Update Exhibit J of the Disclosure Statement for account balances as of Dec 30.                                                                                                     | 2.80 | 445.00      | 1,246.00              |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Analyze cash flows for legislative agencies.                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Draft email for management to send to Proskauer on updates to Non-responsive agencies between 01 22 20 and 02 05 20.                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X010 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X014 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X018 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X022 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X026 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X491 at Banco Popular as of the 12 31 19 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review Exhibit J of the Debtor's Cash Section of the POA DS on 02 05 20 as of the 12 31 19 testing period.                                                                          | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review status of FIs with outstanding items as of 02 05 20 for the 12 31 19 testing period.                                                                                         | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review update on non-responsive agencies as of 02 05 20.                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review updated agency listing to align with the number of Entities managed by Hacienda as reported in the updated Debtors' Cash Section of the POA DS.                              | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review updated agency listing to align with the number of Title III Commonwealth Entities reported in the updated Debtors' Cash Section of the POA DS.                              | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Review waterfall analysis which rolls-forward unrestricted balances between 09 30 19 and 12 31 19 to incorporate into the draft presentation to the Board.                          | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Send follow up email to A. Perez Rivera (AAFAF) to obtain information on new agencies, PRITS and Gaming Commission.                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Update 12 31 19 testing period reporting analysis to incorporate cash balances for 911 Emergency System Bureau account X238 at Banco Popular.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Department of Treasury account X010 at Banco Popular.                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Department of Treasury account X014 at Banco Popular.                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Department of Treasury account X018 at Banco Popular.                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 5-Feb-20        | T3 - Plan of Adjustment | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Department of Treasury account X026 at Banco Popular.                                            | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 5-Feb-20        | T3 - Plan of Adjustment         | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Public Housing Administration account X576 at First bank.                                                                                                                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 5-Feb-20        | T3 - Plan of Adjustment         | Update 12 31 19 testing period reporting analysis to incorporate cash balances for Public Housing Administration account X719 at First bank.                                                                                                                                                                          | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 5-Feb-20        | T3 - Plan of Adjustment         | Update analysis for reporting cash balances as of the 12 31 19 testing period on 02 05 20 for accounts reviewed on 02 04 20.                                                                                                                                                                                          | 2.40 | 595.00      | 1,428.00              |
| Chawla,Sonia          | Manager           | 5-Feb-20        | T3 - Plan of Adjustment         | Update cash balances in the Debtor's Cash Section of the POA DS to incorporate cash balance information as of the 12 31 19 testing period.                                                                                                                                                                            | 2.30 | 595.00      | 1,368.50              |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Long Term Projections      | Meeting with A. Chepenik (EY), T. Leonis (EY), S. LeBlanc (EY), G. Eaton (EY), PROMESA to discuss FEMA funding for school repairs.                                                                                                                                                                                    | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Plan of Adjustment         | Begin reviewing pension slip sheet for plan of adjustment roll out                                                                                                                                                                                                                                                    | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Long Term Projections      | Make additional edits to plan of adjustment                                                                                                                                                                                                                                                                           | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Long Term Projections      | Make edits to R Fuentes (FOMB) writeup on DRF update for N Jaresko (FOMN)                                                                                                                                                                                                                                             | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Feb-20        | T3 - Long Term Projections      | Provide analysis on opportunity zones estimates                                                                                                                                                                                                                                                                       | 0.70 | 870.00      | 609.00                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Meeting with R. Dougherty (EY) and C. Carpenter (EY) to discuss the Fiscal Plan build for the Tourism Company in advance of meeting with McKinsey to determine adjustments needed for Fiscal Plan updates and certification                                                                                           | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Participate in a call with S. Panagiotakis (EY), R. Tan (EY), R. Dougherty (EY), and R. Rivera (McKinsey) to discuss IFCU update call topics                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to discuss DDEC and PRIDCO fiscal plan IFCU build in advance of meeting with McKinsey to discuss next update.                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with R Dougherty (EY) and J Burr (EY) to discuss the IFCU development for the fiscal plan and additional information required to update                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with B Howard (Conway) to discuss Tourism liquidity information to assess potential changes to Fiscal Plan forecast.                                                                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with M Curtis (Conway) to discuss PRIDCO liquidity information to assess potential changes to Fiscal Plan forecast.                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Prepare analysis on liquidity information to compare against current Fiscal Plan amounts.                                                                                                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Review ADEA Fiscal Plan forecast ahead of meeting with McKinsey to discuss potential updates based on budget to actuals.                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 5-Feb-20        | T3 - Long Term Projections      | Review PBA Fiscal Plan forecast ahead of meeting with McKinsey to discuss potential updates based on budget to actuals.                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Eaton,Gregory William | Senior Manager    | 5-Feb-20        | T3 - Long Term Projections      | Meeting with A. Chepenik (EY), T. Leonis (EY), S. LeBlanc (EY), G. Eaton (EY), PROMESA to discuss FEMA funding for school repairs.                                                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Garcia,Francisco R.   | Senior Manager    | 5-Feb-20        | T3 - Plan of Adjustment         | Review of cash accounts and balances as of December 31, 2019.                                                                                                                                                                                                                                                         | 2.40 | 720.00      | 1,728.00              |
| Good JR,Clark E       | Manager           | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E       | Manager           | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.80 | 519.00      | 415.20                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Plan of Adjustment         | Prepare edits to the disclosure statement language used to define class groupings to assess potential changes identified in data process                                                                                                                                                                              | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Plan of Adjustment         | Prepare edits to the disclosure statement pension section to update language describing the freeze                                                                                                                                                                                                                    | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 5-Feb-20        | T3 - Plan of Adjustment         | Review disclosure statement to assess areas of pension language that need revision                                                                                                                                                                                                                                    | 0.40 | 519.00      | 207.60                |
| Hurtado,Sergio Danilo | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare Ports Authority questions for McKinsey to properly revise fiscal plan build                                                                                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare 1-pager summary analysis update on Ports Authority for IFCU meeting                                                                                                                                                                                                                                           | 1.60 | 445.00      | 712.00                |
| Hurtado,Sergio Danilo | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare analysis on PRITA fiscal plan build projections against actual historical and YTD results                                                                                                                                                                                                                     | 2.30 | 445.00      | 1,023.50              |
| Hurtado,Sergio Danilo | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare analysis on PRITA historical budget against actual historical and YTD results                                                                                                                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Hurtado,Sergio Danilo | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare key takeaways on PRITA issues for McKinsey to properly revise fiscal plan build                                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Research legal definition of priority projects in PR Opportunity Zones regulations                                                                                                                                                                                                                                    | 2.30 | 445.00      | 1,023.50              |
| Khan,Muhammad Suleman | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Participate in conference call with S. Tajuddin (EY), O. Tabani (EY), J. Burr (EY), S. Khan (EY), J. Moran-Eserski (EY) to review documentations provided by ERS and discuss FY2021 PayGo expense projections                                                                                                         | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Research hospital occupancy data across the US to compare to hospitals in Puerto Rico for further deep dive analysis                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Create PPT slide illustrating hospital rates across US by type and size of hospital for deep dive analysis                                                                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| LeBlanc,Samantha      | Staff   | 5-Feb-20        | T3 - Long Term Projections      | Meeting with A. Chepenik (EY), T. Leonis (EY), S. LeBlanc (EY), G. Eaton (EY), PROMESA to discuss FEMA funding for school repairs.                                                                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff   | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff   | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY) and S. Leblanc (EY) to discuss CDBG and HB 2172 tax topic                                                                                                                                                                                                   | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff   | 5-Feb-20        | T3 - Long Term Projections      | Review and analyze the recording process for inherited properties.                                                                                                                                                                                                                                                    | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff   | 5-Feb-20        | T3 - Long Term Projections      | Review and distribute follow up notes on DRF surplus call.                                                                                                                                                                                                                                                            | 0.40 | 245.00      | 98.00                 |
| Leonis,Temisan        | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Meeting with A. Chepenik (EY), T. Leonis (EY), S. LeBlanc (EY), G. Eaton (EY), PROMESA to discuss FEMA funding for school repairs.                                                                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY) and S. Leblanc (EY) to discuss CDBG and HB 2172 tax topic                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior  | 5-Feb-20        | T3 - Long Term Projections      | Prepare correspondence regarding next steps on tax letter sent to Hacienda.                                                                                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan        | Senior             | 5-Feb-20        | T3 - Long Term Projections      | Prepare correspondence regarding disaster funding analysis                                                                                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R          | Partner/Principal  | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal  | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 5-Feb-20        | T3 - Plan of Adjustment         | Review updates to disclosure statement for pension freeze provisions                                                                                                                                                                                                                                                  | 0.70 | 721.00      | 504.70                |
| Mackie,James          | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 810.00      | 891.00                |
| Mackie,James          | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Research secure property titles to qualify for FEMA aid                                                                                                                                                                                                                                                               | 1.40 | 810.00      | 1,134.00              |
| Malhotra,Gaurav       | Partner/Principal  | 5-Feb-20        | T3 - Long Term Projections      | Review updated cash flow analysis including Mckinsey FP updates                                                                                                                                                                                                                                                       | 1.70 | 870.00      | 1,479.00              |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Long Term Projections      | Participate in conference call with S. Tajuddin (EY), O. Tabani (EY), J. Burr (EY), S. Khan (EY), J. Moran-Eserski (EY) to review documentations provided by ERS and discuss FY2021 PayGo expense projections                                                                                                         | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Long Term Projections      | Review FY19 PayGo budget to actuals to identify any variances between the two                                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Long Term Projections      | Review FY21 PayGo budget provided by ERS to identify how this compares to FY19 actuals                                                                                                                                                                                                                                | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Long Term Projections      | Review ERS' projections of active members and beneficiaries for FY21 to identify how this compares to FY19 members                                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 2.20 | 445.00      | 979.00                |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 405.00      | 364.50                |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | T3 - Plan of Adjustment         | Aggregate census information for TRS participants across all files provided by Retirement Board                                                                                                                                                                                                                       | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | T3 - Plan of Adjustment         | Confirm consistency of census information across different files for TRS participants                                                                                                                                                                                                                                 | 2.30 | 405.00      | 931.50                |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | T3 - Plan of Adjustment         | Assess new census information for ERS participants to understand the incremental information provided by the Retirement Board                                                                                                                                                                                         | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 5-Feb-20        | T3 - Plan of Adjustment         | Assess new census information for TRS participants to understand the incremental information provided by the Retirement Board                                                                                                                                                                                         | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Fiscal Plan Forecast - Assessment of forecast surplus in revised McKinsey model (quick pre-meeting review of estimates)                                                                                                                                                                                               | 0.20 | 810.00      | 162.00                |
| Mullins,Daniel R      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Revenue sustainability - forecast of composite revenue series (all revenue source and miscellaneous sources)                                                                                                                                                                                                          | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Opportunity Zone DDEC Regulation Assessment - identify of differing entities responsible for promulgating regulations and searching for existing regulations                                                                                                                                                          | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Act 60 assessment - Analyze specific regulation requirements of "The Committee" from act 60 and review resolution 1 and drafting repot sections                                                                                                                                                                       | 1.10 | 810.00      | 891.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 assessment - Analyze specific regulator requirements of the Secretary of the Treasury from Act 60 and drafting report sections of treasury responsibilities                                                                                                                                                                              | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 assessment - Analyze specific regulator requirements of the Secretary of the DDEC from Act 60 and drafting report sections of DDEC responsibilities                                                                                                                                                                                      | 1.60 | 810.00      | 1,296.00              |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 assessment - Analyze specific regulator requirements of the Office of Project Management from Act 60 and drafting report sections of office responsibilities                                                                                                                                                                             | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 assessment - Itemize all element of DDEC regulations in context of responsibilities for regulations and scope of definition in Act 60                                                                                                                                                                                                    | 2.20 | 810.00      | 1,782.00              |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 assessment - Draft sections of assessment of quality and shortcomings of DDEC regulations                                                                                                                                                                                                                                                | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Act 60 - Review supplemental materials and past reports for transmittal to team for review of draft report                                                                                                                                                                                                                                      | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Fiscal Plan Forecast - Assessment of forecast surplus in revised McKinsey model                                                                                                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), R. Tan (EY), R. Dougherty (EY), and R. Rivera (McKinsey) to discuss IFCU update call topics                                                                                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with G. Maldonado (FOMB), E. Sepulveda (FOMB), R. Tan (EY), O. Almaguer Marrero (EY), S. Panagiotakis (EY) to discuss deep dive status on Department of Corrections, recommend next steps, incentives to achieve measures, challenges experienced to date, for the purposes of preparing for meetings with the agency. | 1.30 | 720.00      | 936.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O. Almaguer Marrero (EY), R. Tan (EY), E. Sepulveda (FOMB) and G. Maldonado (FOMB) to discuss information received, preliminary results, next steps and information to be requested to Department of Corrections                                                                            | 1.20 | 720.00      | 864.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in call with S O'Rourke (McKinsey), N. Lawson (McKinsey), A. Gupta (McKinsey), A. Wolfe (FOMB), R. Fuentes (FOMB), A. Chepenik (EY), J. Santambrogio (EY), J. Mackie (EY), D. Mullins (EY), S. Panagiotakis (EY), T. Leonis (EY), S. LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan.                | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY) and J. Burr (EY) to discuss the University Hospital bed requirements and necessary benchmarking                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with B. Zelmanovich (EY) and S. Panagiotakis (EY) to discuss status of agency deep dives and next steps.                                                                                                                                                                                                                 | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with G. Maldonado (FOMB), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss revisions to the CW fiscal plan surplus                                                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Redacted                                                                                                                                                                                                                                                                                                                                        | 1.50 | 720.00      | 1,080.00              |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with A. Rodriguez (FOMB) to discuss information on crime statistics received from Police                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Review McKinsey's models on ADEA and PBA to understand potential issues based on reporting data available.                                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with M. Perez (FOMB) to discuss the department of health deep dive deck                                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections | Review agency program information to identify duplication of services                                                                                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Review the department of Health deep dive to provide comments.                                                                                   | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Review documentation on Corrections staffing data provided by team.                                                                              | 0.40 | 720.00      | 288.00                |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Child Support Administration on 2/5/20 for 12/30 follow up after no response after a previous follow up                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Company for the Integral Development of the Cantera Peninsula on 2/5/20 for 12/30 follow up after no response after a previous follow up | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Conservatory of Music Corporation of Puerto Rico on 2/5/20 for 12/30 follow up after no response after a previous follow up              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Council of Occupational Development & Human Resources (CDORH) for 12/30 follow up after no response after a previous follow up           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Department of Economic Development and Commerce for 12/30 follow up after no response after a previous follow up                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Department of Housing on 2/5/20 for 12/30 follow up after no response after a previous follow up                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Film Development Company for 12/30 follow up after no response after a previous follow up                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Forensics Science Bureau for 12/30 follow up after no response after a previous follow up                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Integrated Transport Authority on 2/5/20 for 12/30 follow up after no response after a previous follow up                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Labor Development Administration on 2/5/20 for 12/30 follow up after no response after a previous follow up                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Municipal Revenue Collection Center (CRIM) on 2/5/20 for 12/30 follow up after no response after a previous follow up                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact National Guard of Puerto Rico for 12/30 follow up after no response after a previous follow up                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Office of Industrial Tax Exemption for 12/30 follow up after no response after a previous follow up                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Permits Management Office for 12/30 follow up after no response after a previous follow up                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Program of Youth Affairs for 12/30 follow up after no response after a previous follow up                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Puerto Rico Police Bureau on 2/5/20 for 12/30 follow up after no response after a previous follow up                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact State Office of Energy Public Policy for 12/30 follow up after no response after a previous follow up                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Statistics Institute of PR on 2/5/20 for 12/30 follow up after no response after a previous follow up                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Tourism Company for 12/30 follow up after no response after a previous follow up                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Contact Traditional Lottery on 2/5/20 for 12/30 follow up after no response after a previous follow up                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Follow up with University of Puerto Rico regarding four new accounts                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X010                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X014                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X018                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X022                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 5-Feb-20        | T3 - Plan of Adjustment    | Perform first level testing of 12/30 balances for Department of Treasury account ending in X026                                                  | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Department of Treasury account ending in X491                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Institutional Trust of the National Guard of Puerto Rico account ending in X759                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Institutional Trust of the National Guard of Puerto Rico account ending in X760                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Institutional Trust of the National Guard of Puerto Rico account ending in X761                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing of 12/30 balances for Statistics Institute of PR account ending in X021                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Highway and Transportation Authority after requesting December 2019 information                                                     | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Industrial Commission after requesting December 2019 information                                                                    | 0.90 | 445.00      | 400.50                |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Office of Management and Budget after requesting December 2019 information                                                          | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior | 5-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Office of the Commissioner of Municipal Affairs after requesting December 2019 information                                          | 0.60 | 445.00      | 267.00                |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X093 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account ending in X598 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in X650 for December 2019 balances report                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in X685 for December 2019 balances report                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Company for the Integral Development of the Cantera Peninsula account ending in X499 for December 2019 balances report                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Convention Center District Authority of Puerto Rico account ending in X102 for December 2019 balances report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X499 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Economic Development Bank for Puerto Rico account ending in X859 for December 2019 balances report                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X007 for December 2019 balances report                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X174 for December 2019 balances report                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X316 for December 2019 balances report                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X324 for December 2019 balances report                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X326 for December 2019 balances report                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X330 for December 2019 balances report                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X334 for December 2019 balances report                                                                 | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X338 for December 2019 balances report            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X339 for December 2019 balances report            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X340 for December 2019 balances report            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X373 for December 2019 balances report            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Electric Power Authority (PREPA) account ending in X400 for December 2019 balances report            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Government Development Bank For Puerto Rico account ending in X208 for December 2019 balances report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X111 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X138 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X315 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X397 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X400 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X419 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X427 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X441 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X617 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X676 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X684 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X690 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X692 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X704 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X706 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X712 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X720 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X788 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Housing Financing Authority account ending in X948 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X042 for December 2019 balances report            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X134 for December 2019 balances report            | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X157 for December 2019 balances report                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X386 for December 2019 balances report                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X912 for December 2019 balances report                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Insurance Fund State Corporation account ending in X939 for December 2019 balances report                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Integrated Transport Authority account ending in X171 for December 2019 balances report                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Authority de Puerto Rico account ending in X318 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Land Authority de Puerto Rico account ending in X670 for December 2019 balances report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Municipal Finance Corporation (COFIM) account ending in X787 for December 2019 balances report             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X649 for December 2019 balances report  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X746 for December 2019 balances report  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on School of Plastic Arts and Design account ending in X060 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on School of Plastic Arts and Design account ending in X172 for December 2019 balances report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on Trade and Export Company account ending in X578 for December 2019 balances report                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on University of Puerto Rico account ending in X409 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on University of Puerto Rico account ending in X450 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on University of Puerto Rico account ending in X496 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Perform first level testing on University of Puerto Rico account ending in X697 for December 2019 balances report                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review Citibank CD information requested from J. Hernandez (Citi) for PRIDCO account ending in X174                                       | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by 911 Emergency System Bureau                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Bureau of Special Investigations                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Chief of Staff                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Child Support Administration                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Childcare and Childhood Integral Development Administration | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Controller's Office                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Cooperative Development Commission                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Corps of Firefighters Bureau                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Corps of Medical Emergencies Bureau                         | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Criminal Justice Information System                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Agriculture                                                                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Consumer Affairs                                                                                                                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Correction and Rehabilitation                                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Economic Development and Commerce                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Education                                                                                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Family                                                                                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Health                                                                                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Housing                                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Justice                                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Justice - Office of Inspector General                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Labor and Human Resources                                                                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Natural and Environmental Resources                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Public Safety                                                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Sports and Recreation                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of State                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Department of Treasury                                                                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Emergency and Disaster Management Bureau                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Environmental Quality Board                                                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Natural Resources Administration                                                                                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Permits Management Office                                                                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by Program of Youth Affairs                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-Feb-20        | T3 - Plan of Adjustment    | Review December 2019 cash balance information status for all accounts held by State Office of Energy Public Policy                                                                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 5-Feb-20        | T3 - Long Term Projections | Meeting with J. Santambrogio (EY), B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the Tourism Company's current fiscal plan build, revenue variances, and adjustments needed for upcoming Fiscal Plan update | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S O'Rourke (McKinsey), N Lawson (McKinsey), A Gupta (McKinsey), A Wolfe (FOMB), R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), J Mackie (EY), D Mullins (EY), S Panagiotakis (EY), T Leonis (EY), S LeBlanc (EY) to review long-term forecast revisions for DRF in the fiscal plan. | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Participate in meeting with G. Maldonado (FOMB), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss revisions to the CW fiscal plan surplus                                                                                                                                                                     | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                                              | 1.50 | 810.00      | 1,215.00              |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Review financial impact of macro-economic update to fiscal plan on paygo projections                                                                                                                                                                                                                                  | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Plan of Adjustment         | Prepare analysis of 30 year projections including latest fiscal plan updates and plan of adjustment terms                                                                                                                                                                                                             | 2.10 | 810.00      | 1,701.00              |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Long Term Projections      | Review updated version of COFINA reporting requirements letter to the Government                                                                                                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Plan of Adjustment         | Review draft letter to the Government regarding social security implementation recommendations                                                                                                                                                                                                                        | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 5-Feb-20        | T3 - Plan of Adjustment         | Prepare presentation to N Jaresko (FOMB) on pension threshold levels including impact on projections                                                                                                                                                                                                                  | 1.10 | 810.00      | 891.00                |
| Tabani, Omar            | Manager            | 5-Feb-20        | T3 - Long Term Projections      | Participate in conference call with S. Tajuddin (EY), O. Tabani (EY), J. Burr (EY), S. Khan (EY), J. Moran-Eserski (EY) to review documentations provided by ERS and discuss FY2021 PayGo expense projections                                                                                                         | 0.80 | 595.00      | 476.00                |
| Tabani, Omar            | Manager            | 5-Feb-20        | T3 - Long Term Projections      | Analyze FY'21 projected PayGo payments by entity to determine large variances vs. historical figures                                                                                                                                                                                                                  | 1.90 | 595.00      | 1,130.50              |
| Tabani, Omar            | Manager            | 5-Feb-20        | T3 - Long Term Projections      | Modify paygo analysis based on feedback received to breakout muni payments and public corporations                                                                                                                                                                                                                    | 1.70 | 595.00      | 1,011.50              |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.60 | 720.00      | 1,152.00              |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Prepare summary analysis of \$170 healthcare to share with McK regarding FP.                                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Plan of Adjustment         | Review original vs revised pension trust contribution forecast model                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.80 | 720.00      | 1,296.00              |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 5-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 1.90 | 720.00      | 1,368.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY) and S. Leblanc (EY) to discuss CDBG and HB 2172 tax topic                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Participate in conference call with S. Tajuddin (EY), O. Tabani (EY), J. Burr (EY), S. Khan (EY), J. Moran-Eserski (EY) to review documentations provided by ERS and discuss FY2021 PayGo expense projections                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Revised social security working group letter to reflect M. Lopez (FOMB) comments                                                                                                                                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 5-Feb-20        | T3 - Long Term Projections      | Review disaster relief funding over presentation prepared by EY                                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 5-Feb-20        | T3 - Plan of Adjustment         | Edit rum tax description flagged by Proskauer in latest disclosure draft                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), and K. Patel (McKinsey) to discuss the fiscal plan build for the Public Building Authority (PBA) in advance of the next Commonwealth Fiscal Plan update                                                                                                                                                                                                                   | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the fiscal plan build for independently forecasted component units, including the Department of Economic Development and Commerce (DDEC), the Agricultural Enterprises Development Administration (ADEA), and the Industrial Development Company (PRIDCO), in advance of the next Commonwealth Fiscal Plan update | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), R. Tan (EY), R. Dougherty (EY), and R. Rivera (McKinsey) to discuss IFCU update call topics                                                                                                                                                                                                                                                                                                                                                                             | 0.20 | 595.00      | 119.00                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with G. Maldonado (FOMB), E. Sepulveda (FOMB), R. Tan (EY), O. Almaguer Marrero (EY), S. Panagiotakis (EY) to discuss deep dive status on Department of Corrections, recommend next steps, incentives to achieve measures, challenges experienced to date, for the purposes of preparing for meetings with the agency.                                                                                                                                                                          | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), R. Tan (EY), E Sepulveda (FOMB) and G. Maldonado (FOMB) to discuss information received, preliminary results, next steps and information to be requested to Department of Corrections                                                                                                                                                                                                                                                       | 1.20 | 595.00      | 714.00                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to discuss DDEC and PRIDCO fiscal plan IFCU build in advance of meeting with McKinsey to discuss next update.                                                                                                                                                                                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Prepare summary of PRIDCO and DDEC observations in IFCU build of Commonwealth Fiscal Plan in advance of meeting with McKinsey.                                                                                                                                                                                                                                                                                                                                                                                           | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Prepare updated slide presentation on status of Department of Corrections deep dives in advance of meeting with the client.                                                                                                                                                                                                                                                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Tan,Riyandi          | Manager        | 5-Feb-20        | T3 - Long Term Projections | Analyze payroll information obtained from DCR to identify FTE to inmate ratio and headcount on a per facility basis for the purposes of identifying outliers.                                                                                                                                                                                                                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Venkatramanan,Siddhu | Manager        | 5-Feb-20        | T3 - Plan of Adjustment    | Discuss in detail about the issues identified during the weekly Relativity workspace maintenance with India team for week ending 01/28/2020                                                                                                                                                                                                                                                                                                                                                                              | 2.20 | 595.00      | 1,309.00              |
| Zelmanovich,Blanche  | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), and K. Patel (McKinsey) to discuss the fiscal plan build for the Public Building Authority (PBA) in advance of the next Commonwealth Fiscal Plan update                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche  | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), R. Tan (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the fiscal plan build for independently forecasted component units, including the Department of Economic Development and Commerce (DDEC), the Agricultural Enterprises Development Administration (ADEA), and the Industrial Development Company (PRIDCO), in advance of the next Commonwealth Fiscal Plan update | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Meeting with J. Santambrogio (EY), B. Zelmanovich (EY), J. Burr (EY), C. Carpenter (EY), S. Rodriguez (FOMB), R. Rivera (McKinsey), D. Udom (McKinsey), K. Patel (McKinsey), and E. Rivas (McKinsey) to discuss the Tourism Company's current fiscal plan build, revenue variances, and adjustments needed for upcoming Fiscal Plan update                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche       | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with B Zelmanovich (EY) and J Burr (EY) to discuss the benchmarking for the department of health hospitals and additional required research to support adjustments to the fiscal plan   | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche       | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Participate in meeting with B. Zelmanovich (EY) and S. Panagiotakis (EY) to discuss status of agency deep dives and next steps.                                                                                | 0.50 | 720.00      | 360.00                |
| Zelmanovich,Blanche       | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Review of 20200203_Critical topics template_vShare in preparation for FOMB Initiatives meeting with McKinsey & FOMB.                                                                                           | 1.20 | 720.00      | 864.00                |
| Zelmanovich,Blanche       | Senior Manager | 5-Feb-20        | T3 - Long Term Projections | Review of Certified as of May 9 2019_Fiscal Plan for Commonwealth of Puerto Rico Part IV, Chapter 13 through Chapter 14.                                                                                       | 0.90 | 720.00      | 648.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), R Tan (EY), and E Sepulveda (FOMB) to discuss next steps and information to be requested to Department of Corrections             | 0.60 | 595.00      | 357.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in a meeting with S. Panagiotakis (EY), R. Tan (EY), O. Almaguer Marrero (EY), and E. Sepulveda (FOMB) to discuss results of preliminary ratio and FTE analysis, including cost data of roster.    | 0.60 | 595.00      | 357.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize the number of officers and admin depending on facility for the Department of Corrections                                                                                                             | 0.90 | 595.00      | 535.50                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize the number of officers in admin roles per facility for the Department of Corrections                                                                                                                 | 1.20 | 595.00      | 714.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize personnel salaries per position for the Department of Corrections                                                                                                                                    | 1.20 | 595.00      | 714.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize personnel salaries per facility for the Department of Corrections                                                                                                                                    | 1.30 | 595.00      | 773.50                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize admin vs front officers salaries per facility for the Department of Corrections                                                                                                                      | 1.20 | 595.00      | 714.00                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize admin vs front officers salaries per facility with or without inmates for the Department of Corrections                                                                                              | 0.90 | 595.00      | 535.50                |
| Almaguer Marrero,Orlando  | Manager        | 6-Feb-20        | T3 - Long Term Projections | Summarize admin vs front officers salaries for low qualification works for the Department of Corrections                                                                                                       | 1.40 | 595.00      | 833.00                |
| Ban,Menuka                | Manager        | 6-Feb-20        | T3 - Long Term Projections | Review draft of the OZ regulation in order to provide comments to team                                                                                                                                         | 2.40 | 595.00      | 1,428.00              |
| Berger,Daniel L.          | Senior         | 6-Feb-20        | T3 - Long Term Projections | Research for SUT allocation to general fund for forecasting model                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss revisions to the department of health deep dive deck to support updates to the fiscal plan                                              | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss the university hospital additional bed and nurse request and required analysis needed to present to the FOMB                            | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in call with O Tabani (EY) and J Burr (EY) to discuss the FY21 PayGo estimates to be included in the fiscal plan update                                                                            | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the department of health budget to actual slides for the deep dive sessions                                                                    | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the petroleum clawback revenues for disclosure in the plan of adjustment documents                                                         | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Plan of Adjustment    | Provide analysis of the cigarette revenue directed to PRITA as enacted by law 1-2015 for the plan of adjustment disclosure statement                                                                           | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Prepare feedback on the FY21 preliminary PayGo estimates by agency to support updates to the fiscal plan                                                                                                       | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Plan of Adjustment    | Prepare summary analysis on the petroleum clawback revenues held by the commonwealth as referenced in the disclosures for the plan of adjustment                                                               | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy               | Manager        | 6-Feb-20        | T3 - Long Term Projections | Prepare budget to actual slide outline to prepare for the upcoming department of health deep dive sessions including YTD budget to actuals and budget revisions since FY19                                     | 0.80 | 595.00      | 476.00                |
| Carpenter,Christina Maria | Senior         | 6-Feb-20        | T3 - Long Term Projections | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY) to discuss outstanding questions pertaining to IFCU build in fiscal plan | 0.90 | 445.00      | 400.50                |

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| Name                       | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|----------------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Carpenter, Christina Maria | Senior | 6-Feb-20        | T3 - Long Term Projections | Patriciate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY) to discuss outstanding questions pertaining to IFCU build in fiscal plan | 0.90 | 445.00      | 400.50                |
| Carpenter, Christina Maria | Senior | 6-Feb-20        | T3 - Long Term Projections | Patriciate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY) to discuss outstanding questions pertaining to IFCU build in fiscal plan | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 3 February 2020 for Institutional Trust of the National Guard of Puerto Rico account ending in x759 for 12/31/2019 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 3 February 2020 for Institutional Trust of the National Guard of Puerto Rico account ending in x760 for 12/31/2019 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 3 February 2020 for Institutional Trust of the National Guard of Puerto Rico account ending in x761 for 12/31/2019 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 3 February 2020 for Statistics Institute of PR account ending in x021 for 12/31/2019 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x154 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x379 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x415 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x658 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x737 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x950 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x953 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x955 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x956 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x958 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x959 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan             | Senior | 6-Feb-20        | T3 - Plan of Adjustment    | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in x960 for 12/31/2019 testing period.            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Northern Trust bank statement received on 3 February 2020 for Automobile Accident Compensation Administration account ending in xA02 for 12/31/2019 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Perform second level review of Scotiabank bank statement received on 3 February 2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in x597 for 12/31/2019 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 02/06/2020 to incorporate balances received from Conway Mackenzie, including TESTING-AF-12/31/2019 for accurate reporting. | 2.20 | 445.00      | 979.00                |
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Update Exhibit J of the Debtor's Cash Section of the POA DS to align with cash balances as of the 12/31/2019 testing period for information received as of 06 Feb                                                                        | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Update restrictions balances in the Debtor's Cash Section of the POA DS for the 12/31/19 testing period.                                                                                                                                 | 2.40 | 445.00      | 1,068.00              |
| Chan,Jonathan         | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Update the Debtor's Cash Section of the POA DS to incorporate changes to categorizations due to updates made by counsel for the bank accounts initiative.                                                                                | 2.70 | 445.00      | 1,201.50              |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare 12 31 19 testing period draft presentation for the Board.                                                                                                                                                                        | 2.90 | 595.00      | 1,725.50              |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare email to M. Gallindo Portilla (AAFAF) to obtain information on new agencies, PRITS and Gaming Commission.                                                                                                                        | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review flow of funds for PBA CD X292 as of the 12 31 19 testing period.                                                                                                                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review flow of funds for PBA CD X923 as of the 12 31 19 testing period.                                                                                                                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review flow of funds for PBA CD X924 as of the 12 31 19 testing period.                                                                                                                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review flow of funds PBA CD X291 as of the 12 31 19 testing period.                                                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review updated agency listing on 02 06 20 with two new agencies to align with the number of Title III Commonwealth Entities reported in the updated Debtors' Cash Section of the POA DS.                                                 | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review updated Exhibit J of the Debtor's Cash Section of the POA DS on 02 06 20 to with cash balances as of the 12 31 19 testing period to incorporate accounts reviewed on 02 05 20.                                                    | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Review updated waterfall analysis which rolls-forward unrestricted balances between 09 30 19 and 12 31 19 to incorporate into the draft presentation to the Board.                                                                       | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Send email to M. Gallindo Portilla (AAFAF) to obtain information on new agencies, PRITS and Gaming Commission.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Update analysis for reporting cash balances as of the 12 31 19 testing period on 02 05 20 for information obtained on 02 05 20.                                                                                                          | 2.20 | 595.00      | 1,309.00              |
| Chawla,Sonia          | Manager           | 6-Feb-20        | T3 - Plan of Adjustment         | Update cash balances in the Debtor's Cash Section of the POA DS to incorporate cash balance information as of the 12 31 19 testing period for accounts reviewed on 02 05 20.                                                             | 2.60 | 595.00      | 1,547.00              |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                 | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                 | 0.60 | 870.00      | 522.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Comment on updated Social Security implementation materials                                                                                                                                                                                                                                           | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Plan of Adjustment         | Continue making edits to pension slip sheet for plan of adjustment roll out                                                                                                                                                                                                                           | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Continue to make additional edits to plan of adjustment                                                                                                                                                                                                                                               | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Prepare materials for V Maldonado (FOMB) on Act 60 implications                                                                                                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Prepare response to EO 2020-10 on contracting waivers for N Jaresko (FOMB) and S Negron (FOMB)                                                                                                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Read and evaluate EO 2020-10 on contracting waivers for N Jaresko (FOMB) and S Negron (FOMB)                                                                                                                                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Plan of Adjustment         | Redraft final edits and revisions of social security letter for M Lopez (FOMB) review                                                                                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Feb-20        | T3 - Long Term Projections      | Review initial standby purchase letter forecast                                                                                                                                                                                                                                                       | 0.30 | 870.00      | 261.00                |
| Dougherty,Ryan Curran | Senior            | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), B. Zelmanovich (EY), S Rodriguez (FOMB), R Rivera (McKinsey), and A Ly (McKinsey) to discuss SIFC, Ports, PRITA, and AACA operations and projections in comparison to actuals for revised fiscal plan alignment | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 6-Feb-20        | T3 - Plan of Adjustment         | Review clawback revenues in Fiscal Plan in order to reconcile between statement in disclosure statement.                                                                                                                                                                                              | 1.60 | 445.00      | 712.00                |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Plan of Adjustment         | Detail review December 2019 cash balance analysis workpapers based on review and updated information.                                                                                                                                                                                                 | 2.20 | 720.00      | 1,584.00              |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Plan of Adjustment         | Review draft of Debtor's Cash Section of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Plan of Adjustment         | Review draft of December 2019 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                                                   | 2.70 | 720.00      | 1,944.00              |
| Garcia,Francisco R.   | Senior Manager    | 6-Feb-20        | T3 - Plan of Adjustment         | Review draft of Exhibit J of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Good JR,Clark E       | Manager           | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.20 | 519.00      | 103.80                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Long Term Projections      | Participate in discussion with M Lopez (FOMB), C Good (EY) and COSSEC representative regarding pension liability allocation in 2019 financials                                                                                                                                                        | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Long Term Projections      | Participate in discussion with S Levy (EY) and C Good (EY) regarding information for M Lopez (EY) over GASB 68 allocation                                                                                                                                                                             | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Long Term Projections      | Review files received from PTA for information regarding GASB 68 allocations                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Long Term Projections      | Review pension liability allocation to employers to assess applicability of prior methodology post act 106-2017                                                                                                                                                                                       | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Long Term Projections      | Review question from M Lopez (FOMB) associated to COSSEC paygo / pension liability entries on the agency level balance sheet                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in a call with C Good (EY) and S Levy (EY) to discuss pension census data updates for Proskauer and pension liability accounting for FOMB                                                                                                                                                 | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in a call with S Tajuddin (EY) and C Good (EY) to discuss response to Proskauer solicitation email                                                                                                                                                                                        | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in discussion with M Lopez (EY) and C Good (EY) regarding contract status for DC implementation                                                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Perform high level review of additional data files received by ERS on vested / non vested terms to understand information provided                                                                                                                                                                    | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare an email to Proskauer responding to questions about direct solicitation procedures / counts                                                                                                                                                                                                   | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare responses to questions from team on drafted disclosure language updates highlighting major provisions of the pension freeze                                                                                                                                                                   | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Review data counts of participants for which a direct solicitation option is available to collect demographic data                                                                                                                                                                                    | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Review updated solicitation request email from Proskauer to identify steps needed to update Prime Clerk for mailing                                                                                                                                                                                   | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Update language in Social Security Working Group letter to the governor to address concerns about language related to the impact of DB accruals on Social Security enrollment                                                                                                                         | 0.20 | 519.00      | 103.80                |
| Hurtado,Sergio Danilo | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), B. Zelmanovich (EY), S Rodriguez (FOMB), R Rivera (McKinsey), and A Ly (McKinsey) to discuss SIFC, Ports, PRITA, and AACA operations and projections in comparison to actuals for revised fiscal plan alignment | 1.40 | 445.00      | 623.00                |
| Hurtado,Sergio Danilo | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Prepare PRITA questions for McKinsey to properly revise fiscal plan build                                                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Prepare 1-pager summary analysis update on PRITA for IFCU meeting                                                                                                                                                                                                                                     | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Research Puerto Rico Opportunity Zone boundaries as they relate to federally assigned opportunity Zones.                                                                                                                                                                                              | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Analysis of resolution 19-01 on incentives for priority projects in opportunity zones                                                                                                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib         | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Prepare summary findings on Opportunity Zones (priority Projects) regulations.                                                                                                                                                                                                                        | 1.70 | 445.00      | 756.50                |
| Khan,Muhammad Suleman | Senior  | 6-Feb-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY) and J Burr (EY) to discuss the department of health budget to actual slides for the deep dive sessions                                                                                                                                                           | 0.30 | 445.00      | 133.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with S. Khan (EY) and R. Tan (EY) to discuss and review IFCU and DOH fiscal forecast                                                                                                   | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Particiate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan  | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Update PowerPoint presentation for DOH with final commentary regarding GF/SRF and footnotes regarding occupancy rates                                                                                         | 1.30 | 445.00      | 578.50                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                      | 5.00 | 122.50      | 612.50                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Review and analyze Opportunity Zone regulations.                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Review and analyze Puerto Rico tax incentive policy.                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Review mutual aid agreements in PR.                                                                                                                                                                           | 1.60 | 245.00      | 392.00                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Draft letter on mutual aid agreements.                                                                                                                                                                        | 1.70 | 245.00      | 416.50                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Draft letter on House Bill 2172 and potential tax cuts and payfors.                                                                                                                                           | 1.30 | 245.00      | 318.50                |
| LeBlanc,Samantha      | Staff              | 6-Feb-20        | T3 - Long Term Projections                       | Review letter on House Bill 2172 and potential tax cuts and payfors.                                                                                                                                          | 1.80 | 245.00      | 441.00                |
| Leonis,Temisan        | Senior             | 6-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                       | 4.00 | 222.50      | 890.00                |
| Leonis,Temisan        | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Review Regulation for Implementation of Opportunity Zones in Puerto Rico.                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Review Tax Incentive Policy and Evaluative Framework and Accompanying Report.                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Review Quest Summary of FOMB Opportunity Zones Letters.                                                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Long Term Projections                       | Participate in discussion with S Levy (EY) and C Good (EY) regarding information for M Lopez (EY) over GASB 68 allocation                                                                                     | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Long Term Projections                       | Review Milliman GASB 68 pension liability allocation approach                                                                                                                                                 | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Plan of Adjustment                          | Participate in a call with C Good (EY) and S Levy (EY) to discuss pension census data updates for Proskauer and pension liability accounting for FOMB                                                         | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 6-Feb-20        | T3 - Plan of Adjustment                          | Review census data elements to be requested by Proskauer for pension solicitation                                                                                                                             | 0.30 | 721.00      | 216.30                |
| Mackie,James          | Executive Director | 6-Feb-20        | T3 - Long Term Projections                       | Edit draft of 205 letter on tax incentives for Act 60                                                                                                                                                         | 2.80 | 810.00      | 2,268.00              |
| Malhotra,Gaurav       | Partner/Principal  | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 2.50 | 870.00      | 2,175.00              |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | T3 - Long Term Projections                       | Review FY21 PayGo budget provided by the government to compare that to ERS' budget                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 6-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                      | 5.90 | 222.50      | 1,312.75              |
| Morris,Michael Thomas | Senior             | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                      | 1.30 | 405.00      | 526.50                |
| Morris,Michael Thomas | Senior             | 6-Feb-20        | T3 - Plan of Adjustment                          | Prepare summary of census data information that Proskauer may directly solicit to fill in gaps identified in the data systems of the retirement system                                                        | 2.60 | 405.00      | 1,053.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris,Michael Thomas         | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare list of participants that meet Proskauer's requirements for direct solicitation                                                                                                                                                                                                               | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas         | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare first draft of pension deck for status meeting on disclosure statement                                                                                                                                                                                                                        | 1.60 | 405.00      | 648.00                |
| Morris,Michael Thomas         | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Review AFT negotiation provisions to ensure retirement system is equipped to implement based on the data review in process                                                                                                                                                                            | 0.90 | 405.00      | 364.50                |
| Morris,Michael Thomas         | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Prepare email response to Proskauer questions over direct solicitation                                                                                                                                                                                                                                | 1.10 | 405.00      | 445.50                |
| Mullins,Daniel R              | Executive Director | 6-Feb-20        | T3 - Long Term Projections      | Opportunity Zone - Review with FOMB of existing and outstanding draft regulations from Treasury, the Committee, DDEC and OPM, refining, tasking and defining needed research into sub-zone designation and priority project designation                                                               | 0.60 | 810.00      | 486.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), R Tan (EY), and E Sepulveda (FOMB) to discuss next steps and information to be requested to Department of Corrections                                                                                                    | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Participate in a meeting with S. Panagiotakis (EY), R. Tan (EY), O. Almaguer Marrero (EY), and E. Sepulveda (FOMB) to discuss results of preliminary ratio and FTE analysis, including cost data of roster.                                                                                           | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), B. Zelmanovich (EY), S Rodriguez (FOMB), R Rivera (McKinsey), and A Ly (McKinsey) to discuss SIFC, Ports, PRITA, and AACA operations and projections in comparison to actuals for revised fiscal plan alignment | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY)to discuss outstanding questions pertaining to IFCU build in fiscal plan                                                                                         | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Review the DPS 205 recommendation letter on overtime.                                                                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia            | Senior Manager     | 6-Feb-20        | T3 - Long Term Projections      | Review budget and YTD reporting for Ports, PRITA, SIFC, AACA prior to meeting with McKinsey to identify potential issues.                                                                                                                                                                             | 1.10 | 720.00      | 792.00                |
| Pannell,William Winder Thomas | Partner/Principal  | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Pannell,William Winder Thomas | Partner/Principal  | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                              | 1.20 | 870.00      | 1,044.00              |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Perform review of POA accounts with balance change of more than 1M and change in 5% from previous reporting period with a balance                                                                                                                                                                     | 2.90 | 445.00      | 1,290.50              |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Perform review on non - POA accounts with balance change of more than 1M and change in 5% from previous reporting period with a balance                                                                                                                                                               | 2.90 | 445.00      | 1,290.50              |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Perform review on non - POA accounts with balance change of more than 1M and change in 5% from previous reporting period with a zero balance                                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Review received communication and documentation from Company for the Integral Development of the Cantera Peninsula after requesting December 2019 information                                                                                                                                         | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Review received communication and documentation from Culebra Conservation and Development Authority after requesting December 2019 information                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Review received communication and documentation from Forensics Science Bureau after requesting December 2019 information                                                                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 6-Feb-20        | T3 - Plan of Adjustment         | Review received communication and documentation from Government Ethics Office after requesting December 2019 information                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 6-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Industrial Development Company after requesting December 2019 information                                                              | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior | 6-Feb-20        | T3 - Plan of Adjustment | Review received communication and documentation from Puerto Rico Aqueduct and Sewer Authority (PRASA) after requesting December 2019 information                                            | 0.30 | 445.00      | 133.50                |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Administration for the Development of Agricultural Enterprises                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Agricultural Insurance Corporation                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Authority for the Financing of Infrastructure of Puerto Rico                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Automobile Accident Compensation Administration                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Cardiovascular Center of Puerto Rico and the Caribbean Corporation                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Company for the Integral Development of the Cantera Peninsula                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Comprehensive Cancer Center                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Conservatory of Music Corporation of Puerto Rico                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Convention Center District Authority of Puerto Rico                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Council of Occupational Development & Human Resources (CDORH)                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Court of Appeals                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Court of First Instance                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Culebra Conservation and Development Authority                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Day Care Center                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Economic Development Bank for Puerto Rico                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Educational Research and Medical Services Center for Diabetes                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Electric Power Authority (PREPA)                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Family and Children Administration                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Film Development Company                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Financial Oversight and Management Board for Puerto Rico                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Fine Arts Center Corporation                                                                                  | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Fiscal Agency & Financial Advisory Authority (AAFAF)                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Forensics Science Bureau                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Gaming Commission                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by General Court of Justice                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by General Services Administration                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Government Development Bank For Puerto Rico                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Government Ethics Office                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Health Insurance Administration                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Highway and Transportation Authority                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Horse Racing Administration                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by House of Representatives                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Housing Financing Authority                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Human Rights Commission                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Independent Consumer Protection Office                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Industrial Commission                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Industrial Development Company                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Investigation, Processing and Appellate Commission                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Labor Development Administration                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Labor Relations Board                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Mental Health Services and Addiction Control Administration                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by National Guard of Puerto Rico                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by National Parks Company of Puerto Rico                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office for Community and Socioeconomic Development of Puerto Rico                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of Administration and Transformation of Human Resources in the Government of Puerto Rico | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of Court Administration                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of Electoral Comptroller                                                                 | 0.10 | 245.00      | 24.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of Legislative Services                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of Management and Budget                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the Commissioner of Financial Institutions                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the Commissioner of Insurance                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the Governor                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN - Elders and Pensioners                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN - Patients and Health                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN - Persons with Disabilities                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN - Veterans                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the OMBUDSMAN - Women                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Office of the Solicitor - Special Independent Prosecutor                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Parole Board                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Planning Board                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by PR Federal Affairs Administration                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Pretrial Services Program                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Public Buildings Authority                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Public Housing Administration                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Public Service Appellate Commission                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Public Service Commission                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Public Service Regulatory Board                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Puerto Rico Education Council                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Puerto Rico Energy Commission                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Puerto Rico Innovation and Technology Service                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Puerto Rico Police Bureau                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-Feb-20        | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Retirement System for Employees of the Government and Judiciary Retirement System | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Senate                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Socioeconomic Development of the Family Administration       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Solid Waste Authority                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by State Elections Commission                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by State Historic Conservation Office                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Statistics Institute of PR                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Superintendent of the Capitol                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Supreme Court                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Telecommunications Regulatory Board                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Transportation and Public Works                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-Feb-20        | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Vocational Rehabilitation Administration                     | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Plan of Adjustment                          | Participate in call with S. Tajuddin (EY) and J. Santambrogio (EY) to discuss response to Proskauer and edits to pension trust description | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with J. Santambrogio (EY) and B. Zelmanovich (EY) to discuss status of DOH deep dive and next steps in analysis.    | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                    | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Long Term Projections                       | Prepare presentation materials for G Maldonado (FOMB) regarding updates to the fiscal plan and cash projections                            | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Long Term Projections                       | Review proposed responses to Proskauer team regarding revenue questions for FY20 actuals                                                   | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 6-Feb-20        | T3 - Plan of Adjustment                          | Prepare response to K Rifkind (FOMB) regarding pension threshold question                                                                  | 0.20 | 810.00      | 162.00                |
| Tabani, Omar             | Manager            | 6-Feb-20        | T3 - Long Term Projections                       | Participate in call with O Tabani (EY) and J Burr (EY) to discuss the FY21 PayGo estimates to be included in the fiscal plan update        | 0.20 | 595.00      | 119.00                |
| Tabani, Omar             | Manager            | 6-Feb-20        | T3 - Long Term Projections                       | Update paygo analysis to include TRS and JRS payment forecast                                                                              | 1.40 | 595.00      | 833.00                |
| Tague, Robert            | Senior Manager     | 6-Feb-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                   | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 2.30 | 720.00      | 1,656.00              |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the petroleum clawback revenues for disclosure in the plan of adjustment documents                                                         | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in call with S. Tajuddin (EY) and J. Santambrogio (EY) to discuss response to Proskauer and edits to pension trust description                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Research questions on disclosure statement posed by B. Blackwell (Proskauer)                                                                                                                                   | 2.10 | 720.00      | 1,512.00              |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Review cash flow questions relating to petroleum taxes posed by B. Blackwell (Proskauer)                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Review HTA clawback revenue to confirm wording flagged by Proskauer in the disclosure statement                                                                                                                | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Edit one-page slide on pension trust funding mechanism.                                                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Edit incentive disclosure write-up for disclosure statement                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Edit SUT tax holiday write-up for disclosure statement                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 6-Feb-20        | T3 - Plan of Adjustment         | Participate in a call with S Tajuddin (EY) and C Good (EY) to discuss response to Proskauer solicitation email                                                                                                 | 0.20 | 720.00      | 144.00                |
| Tan,Riyandi            | Manager        | 6-Feb-20        | T3 - Long Term Projections      | Participate in a meeting with S. Panagiotakis (EY), O Almaguer Marrero (EY), R Tan (EY), and E Sepulveda (FOMB) to discuss next steps and information to be requested to Department of Corrections             | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi            | Manager        | 6-Feb-20        | T3 - Long Term Projections      | Participate in a meeting with S. Panagiotakis (EY), R. Tan (EY), O. Almaguer Marrero (EY), and E. Sepulveda (FOMB) to discuss results of preliminary ratio and FTE analysis, including cost data of roster.    | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi            | Manager        | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Tan (EY) to discuss and review IFCU and DOH fiscal forecast                                                                                                    | 0.80 | 595.00      | 476.00                |
| Tan,Riyandi            | Manager        | 6-Feb-20        | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Khan (EY), S. Hurtado (EY), C. Carpenter (EY) and R. Tan (EY) to discuss outstanding questions pertaining to IFCU build in fiscal plan | 0.90 | 595.00      | 535.50                |
| Venkatramanan,Siddhu   | Manager        | 6-Feb-20        | T3 - Plan of Adjustment         | Review and update documentation related to weekly workspace maintenance for week ending 01/28/2020                                                                                                             | 2.30 | 595.00      | 1,368.50              |
| Zelmanovich,Blanche    | Senior Manager | 6-Feb-20        | T3 - Long Term Projections      | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss revisions to the department of health deep dive deck to support updates to the fiscal plan                                              | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------|-----------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Participate in call with B Zelmanovich (EY) and J Burr (EY) to discuss the university hospital additional bed and nurse request and required analysis needed to present to the FOMB                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with J. Santambrogio (EY) and B. Zelmanovich (EY) to discuss status of DOH deep dive and next steps in analysis.                                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), B. Zelmanovich (EY), S Rodriguez (FOMB), R Rivera (McKinsey), and A Ly (McKinsey) to discuss SIFC, Ports, PRITA, and AACA operations and projections in comparison to actuals for revised fiscal plan alignment | 1.40 | 720.00      | 1,008.00              |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Review of Certified as of May 9 2019_Fiscal Plan for Commonwealth of Puerto Rico Part IV, Chapter 15 through Chapter 16.                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Review of Certified as of May 9 2019_Fiscal Plan for Commonwealth of Puerto Rico Part IV, Chapter 17 through Part V, Chapter 22.                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Participate in meeting with M. Perez (FOMB)to discuss status of DOH deep dive and next steps.                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche      | Senior Manager | 6-Feb-20        | T3 - Long Term Projections                       | Review of FOMB - Letter - DPS - 205 v 2.docx.                                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Zhao,Leqi                | Staff          | 6-Feb-20        | T3 - Long Term Projections                       | Research zero dollar values of monthly rum tax collection for rum tax revenue forecast                                                                                                                                                                                                                | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi                | Staff          | 6-Feb-20        | T3 - Long Term Projections                       | Prepare backward forecast of Act 154 tax in 2001 as an independent variable for miscellaneous tax revenue forecast                                                                                                                                                                                    | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi                | Staff          | 6-Feb-20        | T3 - Long Term Projections                       | Prepare backward forecast of sales and use tax in 2001 as an independent variable for miscellaneous tax revenue forecast                                                                                                                                                                              | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi                | Staff          | 6-Feb-20        | T3 - Long Term Projections                       | Prepare apportioning algorithms for general revenue portion of sales and use tax forecast                                                                                                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Email S. Chawla (EY) to provide additional detail regarding status of bank items pending follow up                                                                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Review BNY Mellon email correspondence regarding TRS account *000 to determine follow up required for 3/31/2020 testing                                                                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Review First Bank AFV account *567 to determine source of change in CD maturity date                                                                                                                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Review First Bank email correspondence to determine whether additional support for CDs testing is required                                                                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Review recently added Children's Trust US Bank accounts to determine source of account information                                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Alba,Dominique M         | Staff          | 7-Feb-20        | T3 - Plan of Adjustment                          | Review status of revised First Bank contract, necessary to obtain online access to additional accounts, to determine action required                                                                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Almaguer Marrero,Orlando | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Review of the DCR presentation to FOMB                                                                                                                                                                                                                                                                | 1.10 | 595.00      | 654.50                |
| Almaguer Marrero,Orlando | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Meeting with E Sepulveda to review personnel data provided by FOMB                                                                                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Almaguer Marrero,Orlando | Manager        | 7-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                                              | 6.00 | 297.50      | 1,785.00              |
| Ban,Menuka               | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Continue to review draft of the OZ regulation in order to provide comments to team                                                                                                                                                                                                                    | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka               | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Review Act 60 in detail in context of OZ regulation                                                                                                                                                                                                                                                   | 2.60 | 595.00      | 1,547.00              |
| Ban,Menuka               | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Update tax credit incentive letter/framework for comments received from team                                                                                                                                                                                                                          | 2.90 | 595.00      | 1,725.50              |
| Burr,Jeremy              | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to walk through the department of health nurse analysis to be presented to Natalie Jaresko                                                                                     | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy              | Manager        | 7-Feb-20        | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to prepare additional due diligence documents and analyses request lists for University Hospital, Bayamon Hospital and the Pediatric Hospital to support the deep dive analysis for fiscal plan updates          | 1.80 | 595.00      | 1,071.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to review additional due diligence documents and analyses relating to Department of Health to support the deep dive analysis for fiscal plan updates | 0.10 | 595.00      | 59.50                 |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Prepare follow-up questions for the pediatric hospital based on the data provided by the hospital to support updates to the fiscal plan                                                                                                   | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Prepare follow-up questions for the Bayamon hospital based on the data provided by the hospital to support updates to the fiscal plan                                                                                                     | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Review the number of beds required by the UDH and the various estimates the entity provided to support the reduction in ER patients waiting for hospitalization                                                                           | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Review the number of nurses required by the UDH and the various estimates the entity provided to support new beds and better nurse to patient ratios                                                                                      | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Prepare feedback on the SRF related to the Train Urbano program at the highway transit authority ("HTA") and Integrated transit authority ("PRITA") to support FOMB analysis                                                              | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Provide feedback on due diligence response from the University Hospital regarding the additional nurse and beds they are requesting                                                                                                       | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy           | Manager           | 7-Feb-20        | T3 - Long Term Projections      | Participate in call with A Lopez (FOMB) to discuss the follow-up responses from the University Hospital regarding additional beds and nurses as well as required analysis for the following week                                          | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan         | Senior            | 7-Feb-20        | T3 - Plan of Adjustment         | Prepare 12/31/19 testing period draft presentation for the Board, including alignment with POA DS                                                                                                                                         | 2.10 | 445.00      | 934.50                |
| Chan,Jonathan         | Senior            | 7-Feb-20        | T3 - Plan of Adjustment         | Review updated Exhibit J of the Debtor's Cash Section of the POA DS with cash balances as of the 12/31/2019 testing period.                                                                                                               | 2.60 | 445.00      | 1,157.00              |
| Chan,Jonathan         | Senior            | 7-Feb-20        | T3 - Plan of Adjustment         | Update Exhibit J of the Debtor's Cash Section of the POA DS to align with cash balances as of the 12/31/2019 testing period for information received as of 07 Feb                                                                         | 2.90 | 445.00      | 1,290.50              |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Review reconciliation of the analysis workbook for reporting cash balances as of the 12 31 19 testing period against the Debtor's Cash Section of the POA DS on 02 07 20.                                                                 | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Review reconciliation of the Debtor's Cash Section of the POA DS as of the 12 31 19 testing period against the draft presentation to the Board on 02 07 20.                                                                               | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Review reconciliation of updated Exhibit J of the Debtor's Cash Section of the POA DS on 02 07 20 against the analysis workbook for reporting cash balances as of the 12 31 19 testing period.                                            | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Review updated Exhibit J of the Debtor's Cash Section of the POA DS on 02 07 20 as of the 12 31 19 testing period.                                                                                                                        | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Update 12 31 19 testing period draft presentation on 2 07 20 to incorporate change in categorization of asserted to be restricted versus restricted accounts.                                                                             | 2.20 | 595.00      | 1,309.00              |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Update analysis for reporting cash balances as of the 12 31 19 testing period on 02 07 20.                                                                                                                                                | 2.60 | 595.00      | 1,547.00              |
| Chawla,Sonia          | Manager           | 7-Feb-20        | T3 - Plan of Adjustment         | Update summary chart in the Debtor's Cash Section of the POA DS to separate out the asserted to be restricted accounts from restricted accounts as of the 12 31 19 testing period.                                                        | 1.80 | 595.00      | 1,071.00              |
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Long Term Projections      | Participate in call with S LeBlanc (EY) and A Chepenik (EY) to discuss tax legislation review for T Soto (Legislature) meeting                                                                                                            | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Long Term Projections      | Draft memo to N Jaresko (FOMB) on incremental Hacienda tax changes for meeting with T Soto (Legislature)                                                                                                                                  | 2.30 | 870.00      | 2,001.00              |
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Long Term Projections                       | Prepare additional materials on film credit treatment in Act 60                                                                                                                                                                                                                              | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Long Term Projections                       | Prepare run cover over analysis                                                                                                                                                                                                                                                              | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Feb-20        | T3 - Long Term Projections                       | Read GAO analysis on disaster aid rollout                                                                                                                                                                                                                                                    | 0.40 | 870.00      | 348.00                |
| Dougherty,Ryan Curran | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Update bridge for DCR with waterfall chart to include in deck for deep dive.                                                                                                                                                                                                                 | 1.30 | 445.00      | 578.50                |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Discuss with Ankura and Conway to obtain potential Federal Funds amount within TSA balance.                                                                                                                                                                                                  | 0.20 | 720.00      | 144.00                |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Draft communication to FOMB and O&B with prior cash reports.                                                                                                                                                                                                                                 | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Draft update of Debtor's Cash Section of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Draft update of December 2019 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Final review of Debtor's Cash Section of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                   | 1.60 | 720.00      | 1,152.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Final review of December 2019 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                                          | 2.70 | 720.00      | 1,944.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Final review of Exhibit J of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                               | 1.60 | 720.00      | 1,152.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Final update of December 2019 cash balance analysis workpapers based on review and updated information.                                                                                                                                                                                      | 2.90 | 720.00      | 2,088.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Prepare analysis reconciling December 2019 and September 2019 values and restriction categories on an account level.                                                                                                                                                                         | 2.90 | 720.00      | 2,088.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Review changes to restriction categories between December and September 2019.                                                                                                                                                                                                                | 1.40 | 720.00      | 1,008.00              |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Review Proskauer-provided questions relating to cash reports.                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager    | 7-Feb-20        | T3 - Plan of Adjustment                          | Review the list of Commonwealth entities to confirm updated exhibit.                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Good JR,Clark E       | Manager           | 7-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan PR to Dallas TX                                                                                                                                                                                                                                                         | 6.00 | 259.50      | 1,557.00              |
| Good JR,Clark E       | Manager           | 7-Feb-20        | T3 - Plan of Adjustment                          | Participate in a working session with M Morris (EY) and C Good (EY) breaking down the process for retirement system data collection including outlining process for comparing data to other known sources for reasonability checks                                                           | 2.40 | 519.00      | 1,245.60              |
| Good JR,Clark E       | Manager           | 7-Feb-20        | T3 - Plan of Adjustment                          | Review decisions made in pension cut issues discussion from prior evening to ensure decisions are correctly reflected in disclosure statement edits                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Hurtado,Sergio Danilo | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Review PRPD historical overtime payout data and current rosters                                                                                                                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Review PRPD data on reported crimes by region throughout the island                                                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Hurtado,Sergio Danilo | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Prepare status for follow-up information request for Police deep dive                                                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Review Police provided information on civilianization                                                                                                                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to walk through the department of health nurse analysis to be presented to Natalie Jaresko                                                                            | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to prepare additional due diligence documents and analyses request lists for University Hospital, Bayamon Hospital and the Pediatric Hospital to support the deep dive analysis for fiscal plan updates | 1.80 | 445.00      | 801.00                |
| Khan,Muhammad Suleman | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to review additional due diligence documents and analyses relating to Department of Health to support the deep dive analysis for fiscal plan updates                                                    | 0.10 | 445.00      | 44.50                 |
| LeBlanc,Samantha      | Staff             | 7-Feb-20        | T3 - Long Term Projections                       | Participate in call with S LeBlanc (EY) and A Chepenik (EY) to discuss tax legislation review for T Soto (Legislature) meeting                                                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| LeBlanc,Samantha      | Staff             | 7-Feb-20        | T3 - Long Term Projections                       | Draft emails regarding HB2172 revisions.                                                                                                                                                                                                                                                     | 0.20 | 245.00      | 49.00                 |
| LeBlanc,Samantha      | Staff             | 7-Feb-20        | T3 - Long Term Projections                       | Draft emails recapping events during meeting with Hacienda.                                                                                                                                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| LeBlanc,Samantha      | Staff             | 7-Feb-20        | T3 - Long Term Projections                       | Review Act 60 analysis                                                                                                                                                                                                                                                                       | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff             | 7-Feb-20        | T3 - Long Term Projections                       | Review SIFLE Group letter on Act 60.                                                                                                                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Leonis,Temisan        | Senior            | 7-Feb-20        | T3 - Long Term Projections                       | Review Puerto Rico Disaster Recovery Congressional Report to Requesters.                                                                                                                                                                                                                     | 2.20 | 445.00      | 979.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 7-Feb-20        | T3 - Long Term Projections                       | Review FEMA Actions Needed to Strengthen Project Cost Estimation and Awareness of Program Guidance.                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R            | Partner/Principal  | 7-Feb-20        | T3 - Long Term Projections                       | Review updates to Section 205 letter related to Social Security working group                                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Mackie,James            | Executive Director | 7-Feb-20        | T3 - Long Term Projections                       | Continue to draft of 205 letter on tax incentives for Act 60                                                                                                                                                                       | 1.60 | 810.00      | 1,296.00              |
| Morris,Michael Thomas   | Senior             | 7-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                                            | 5.30 | 202.50      | 1,073.25              |
| Morris,Michael Thomas   | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Participate in a working session with M Morris (EY) and C Good (EY) breaking down the process for retirement system data collection including outlining process for comparing data to other known sources for reasonability checks | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas   | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Review union agreement to assess completeness of data received from system for claims calculation                                                                                                                                  | 0.60 | 405.00      | 243.00                |
| Panagiotakis,Sofia      | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections                       | Participate in call with E. Sepulveda (FOMB), S. Panagiotakis (EY) and R. Tan (EY) to discuss overtime issues at Corrections.                                                                                                      | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia      | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections                       | Review information received from the police on overtime payments.                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia      | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections                       | Participate in call with E. Sepulveda (FOMB) to discuss the process for recording overtime payments at Corrections.                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia      | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections                       | Review payroll roster from Correction to understand how many officers are in admin positions and how many admin positions exist.                                                                                                   | 0.70 | 720.00      | 504.00                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Perform review of POA accounts with balance change of more than 1M and change in 5% from previous reporting period with a zero balance                                                                                             | 1.20 | 445.00      | 534.00                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Review documentation for 12/30 balances for Public Housing Administration account ending in X567                                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Review received communication and documentation from Comprehensive Cancer Center after requesting December 2019 information                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Review received communication and documentation from Statistics Institute of PR after requesting December 2019 information                                                                                                         | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Review received communication and documentation from Trade and Export Company after requesting December 2019 information                                                                                                           | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Tie out Disclosure statement                                                                                                                                                                                                       | 2.90 | 445.00      | 1,290.50              |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Tie out waterfall analysis final presentation                                                                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Update Disclosure statement - Exhibit J                                                                                                                                                                                            | 2.20 | 445.00      | 979.00                |
| Ramirez,Jessica I.      | Senior             | 7-Feb-20        | T3 - Plan of Adjustment                          | Update Exhibit J Workbook                                                                                                                                                                                                          | 1.30 | 445.00      | 578.50                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement Commonwealth accounts reviewed by O&B - restriction classifications                                                                                                               | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement Commonwealth accounts not reviewed by O&B - cash balances                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement Commonwealth accounts reviewed by O&B - cash balances                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement ERS accounts reviewed by O&B - restriction classifications                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement ERS accounts not reviewed by O&B - cash balances                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement ERS accounts reviewed by O&B - cash balances                                                                                                                                      | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement PBA accounts reviewed by O&B - restriction classifications                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement PBA accounts not reviewed by O&B - cash balances                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Reconcile Exhibit J against disclosure statement PBA accounts reviewed by O&B - cash balances                                                                                                                                      | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment                          | Review Exhibit I agency listing against updated agency org. chart for potential discrepancies                                                                                                                                      | 2.20 | 245.00      | 539.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 7-Feb-20        | T3 - Plan of Adjustment         | Review restriction information for all accounts at University of Puerto Rico to prepare requests for phone call with FOMB and account holder                                                                                                                                                 | 2.10 | 245.00      | 514.50                |
| Santambrogio, Juan       | Executive Director | 7-Feb-20        | T3 - Long Term Projections      | Review historical overtime payout submitted by the Puerto Rico Department of Public Safety                                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 7-Feb-20        | T3 - Plan of Adjustment         | Review proposed presentation regarding recent GO agreement to be made public by Oversight Board                                                                                                                                                                                              | 1.80 | 810.00      | 1,458.00              |
| Santambrogio, Juan       | Executive Director | 7-Feb-20        | T3 - Plan of Adjustment         | Prepare analysis of long term cash flows including key economic terms of creditor agreements and fiscal plan updates                                                                                                                                                                         | 2.80 | 810.00      | 2,268.00              |
| Tabani, Omar             | Manager            | 7-Feb-20        | T3 - Long Term Projections      | Update paygo analysis to breakout data by relevant entity type                                                                                                                                                                                                                               | 1.80 | 595.00      | 1,071.00              |
| Tague, Robert            | Senior Manager     | 7-Feb-20        | T3 - Plan of Adjustment         | Redacted                                                                                                                                                                                                                                                                                     | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 7-Feb-20        | T3 - Plan of Adjustment         | Redacted                                                                                                                                                                                                                                                                                     | 1.60 | 720.00      | 1,152.00              |
| Tague, Robert            | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 7-Feb-20        | T3 - Plan of Adjustment         | Review disclosure statement draft - litigation related to indebtedness                                                                                                                                                                                                                       | 2.40 | 720.00      | 1,728.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 7-Feb-20        | T3 - Plan of Adjustment         | Review disclosure statement draft - fiscal plan and budgeting policy                                                                                                                                                                                                                         | 2.10 | 720.00      | 1,512.00              |
| Tan, Riyandi             | Manager            | 7-Feb-20        | T3 - Long Term Projections      | Participate in call with E. Sepulveda (FOMB), S. Panagiotakis (EY) and R. Tan (EY) to discuss overtime issues at Corrections.                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Venkatramanan, Siddhu    | Manager            | 7-Feb-20        | T3 - Plan of Adjustment         | Make changes to Field and User workspace permissions in Relativity for week ending 01/28/2020                                                                                                                                                                                                | 1.60 | 595.00      | 952.00                |
| Zelmanovich, Blanche     | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to walk through the department of health nurse analysis to be presented to Natalie Jaresko                                                                            | 0.70 | 720.00      | 504.00                |
| Zelmanovich, Blanche     | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to prepare additional due diligence documents and analyses request lists for University Hospital, Bayamon Hospital and the Pediatric Hospital to support the deep dive analysis for fiscal plan updates | 1.80 | 720.00      | 1,296.00              |
| Zelmanovich, Blanche     | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to review additional due diligence documents and analyses relating to Department of Health to support the deep dive analysis for fiscal plan updates                                                    | 0.10 | 720.00      | 72.00                 |
| Zelmanovich, Blanche     | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Edit email regarding supplemental questions for Bayamon Hospital.                                                                                                                                                                                                                            | 0.90 | 720.00      | 648.00                |
| Zelmanovich, Blanche     | Senior Manager     | 7-Feb-20        | T3 - Long Term Projections      | Draft response email to regarding supplemental questions for Hospital Universitario de Adulto.                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Zhao, Leqi               | Staff              | 7-Feb-20        | T3 - Long Term Projections      | Combine backward and forecast of Act 154 tax as an independent variable for miscellaneous tax revenue forecast                                                                                                                                                                               | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 7-Feb-20        | T3 - Long Term Projections      | Combine backward and forecast of sales and use tax as an independent variable for miscellaneous tax revenue forecast                                                                                                                                                                         | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 7-Feb-20        | T3 - Long Term Projections      | Refine miscellaneous revenue forecast model with updated all other revenue forecast for miscellaneous revenue forecast                                                                                                                                                                       | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 7-Feb-20        | T3 - Long Term Projections      | Prepare a miscellaneous tax revenue forecast chart for revenue forecast report deliverable                                                                                                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Chepenik, Adam Brandon   | Partner/Principal  | 8-Feb-20        | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) to discuss evaluation of tax changes                                                                                                                                                                                                                 | 0.20 | 870.00      | 174.00                |
| Chepenik, Adam Brandon   | Partner/Principal  | 8-Feb-20        | T3 - Long Term Projections      | Prepare analysis for N Jaresko (FOMB) on proposed tax policy changes for meeting on Monday                                                                                                                                                                                                   | 0.20 | 870.00      | 174.00                |
| Chepenik, Adam Brandon   | Partner/Principal  | 8-Feb-20        | T3 - Plan of Adjustment         | Prepare comments on POA materials for PJT consideration in presentation                                                                                                                                                                                                                      | 0.90 | 870.00      | 783.00                |
| Chepenik, Adam Brandon   | Partner/Principal  | 8-Feb-20        | T3 - Plan of Adjustment         | Review and comment on espacios report on COFINA transaction                                                                                                                                                                                                                                  | 1.90 | 870.00      | 1,653.00              |
| Chepenik, Adam Brandon   | Partner/Principal  | 8-Feb-20        | T3 - Plan of Adjustment         | Review draft POA slide materials                                                                                                                                                                                                                                                             | 0.40 | 870.00      | 348.00                |
| Levy, Sheva R            | Partner/Principal  | 8-Feb-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                     | 0.30 | 721.00      | 216.30                |
| Levy, Sheva R            | Partner/Principal  | 8-Feb-20        | T3 - Plan of Adjustment         | Review pension sections of PJT POA deck                                                                                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav          | Partner/Principal  | 8-Feb-20        | T3 - Long Term Projections                       | Call with J. Sanrambrogio and G. Malhotra (EY) regarding cash flow analysis and feasibility                                                                                                           | 1.70 | 870.00      | 1,479.00              |
| Santambrogio,Juan        | Executive Director | 8-Feb-20        | T3 - Long Term Projections                       | Call with J. Sanrambrogio and G. Malhotra (EY) regarding cash flow analysis and feasibility                                                                                                           | 1.70 | 810.00      | 1,377.00              |
| Tajuddin,Salman Naveed   | Senior Manager     | 8-Feb-20        | T3 - Plan of Adjustment                          | Review disclosure statement draft - emergency measures                                                                                                                                                | 2.10 | 720.00      | 1,512.00              |
| Tajuddin,Salman Naveed   | Senior Manager     | 8-Feb-20        | T3 - Long Term Projections                       | Review disaster relief discussion in the fiscal plan for ongoing CBDG analysis                                                                                                                        | 1.10 | 720.00      | 792.00                |
| Chepenik,Adam Brandon    | Partner/Principal  | 9-Feb-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                                                                            | 4.00 | 435.00      | 1,740.00              |
| Chepenik,Adam Brandon    | Partner/Principal  | 9-Feb-20        | T3 - Long Term Projections                       | Prepare analysis on updated tax change legislation for G Ojeda (FOMB) review before meeting with the legislature and Hacienda on the same                                                             | 2.40 | 870.00      | 2,088.00              |
| LeBlanc,Samantha         | Staff              | 9-Feb-20        | T3 - Long Term Projections                       | Reviewed and analyzed revision to HB2172 for meeting on 2/9/20.                                                                                                                                       | 1.80 | 245.00      | 441.00                |
| Santambrogio,Juan        | Executive Director | 9-Feb-20        | T3 - Plan of Adjustment                          | Prepare analysis of 30 year cash projections assuming payout of debt reserve requirement per agreement with creditors                                                                                 | 1.30 | 810.00      | 1,053.00              |
| Santambrogio,Juan        | Executive Director | 9-Feb-20        | T3 - Plan of Adjustment                          | Prepare analysis at the request of N Jaresko (FOMB) regarding the potential use of the Government's cash balance                                                                                      | 1.10 | 810.00      | 891.00                |
| Almaguer Marrero,Orlando | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Update analysis to include inmate population vs personnel using visualization tools                                                                                                                   | 1.60 | 595.00      | 952.00                |
| Almaguer Marrero,Orlando | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Update analysis to include direct personnel costs per inmate                                                                                                                                          | 1.30 | 595.00      | 773.50                |
| Ban,Menuka               | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Continue to review draft of the OZ regulation in order to provide comments to team                                                                                                                    | 2.80 | 595.00      | 1,666.00              |
| Burr,Jeremy              | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss paygo budget and entity list                                                                                                    | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy              | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss the municipality PayGo budget for FY21 and the detailed list of beneficiaries by agency                                         | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy              | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss data availability of budgeting PayGo by individuals                                                                               | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy              | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Redacted                                                                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy              | Manager            | 10-Feb-20       | T3 - Long Term Projections                       | Prepare analysis on the PayGo teachers retirement system budget to actuals and FY21 budgeted amounts to determine the driving factors of the budget increase                                          | 0.70 | 595.00      | 416.50                |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Compile all team members' responses to counsel questions received 10 February 2020 regarding Exhibit J of Disclosure Statement for 12/31/2019 balances                                                | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Discuss project administration for transition of project to new personnel at executive layer<br>Attendees: S. Chawla (EY), J. Chan (EY)                                                               | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Make changes required to Relativity to update for changes made to Presentation for 12/31/2019 cash balances from Proskauer comments as of 9 Feb 2020                                                  | 0.70 | 445.00      | 311.50                |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare responses to counsel questions received 10 February 2020 regarding Exhibit J of Disclosure Statement for 12/31/2019 balances                                                                  | 0.90 | 445.00      | 400.50                |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Response to Proskauer (M. R. Kim; M. Zerjal) regarding changes to classifications in Exhibit J of the Plan of Adjustment Disclosure Statement for the 12/31/2019 testing period as of 7 February 2020 | 2.20 | 445.00      | 979.00                |
| Chan,Jonathan            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Review comments from Proskauer as of 9 Feb 2020 regarding changes in classifications for required changes to presentation or POA Disclosure Statement for 12/31/2019 cash balance testing period      | 1.70 | 445.00      | 756.50                |
| Chawla,Sonia             | Manager            | 10-Feb-20       | T3 - Plan of Adjustment                          | Analyze the change in the ERS population of accounts between the 09 30 19 and 12 31 19 testing periods to provide responses to Proskauer's questions.                                                 | 0.60 | 595.00      | 357.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Discuss project administration for transition of project to new personnel at executive layer<br>Attendees: S. Chawla (EY), J. Chan (EY)                                                                                                                          | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Participate in phone call with University of Puerto Rico representatives to discuss pending restriction documentation and account information requests<br>Attendees: S. Chawla (EY), J. Ramirez (EY), A. Tejera (UPR), A. Garcia (FOMB), D. Sanchez-Riveron (EY) | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare draft email to J. Spinella (Voya) to follow up on outstanding information for items as of the 12 31 19 testing period cash balances requests.                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare draft email with outstanding items analysis to R. Rodriguez Dumont (Banco Popular) to follow up on outstanding information for items as of 02 10 20 for the 12 31 19 testing period cash balances requests.                                              | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at Banco Popular as of 02 10 20.                                                                                                                                                                     | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at Banco Santander as of 02 10 20.                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at BNY Mellon as of 02 10 20.                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at Citibank as of 02 10 20.                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at First Bank as of 02 10 20.                                                                                                                                                                        | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review outstanding FI items for the 12 31 19 testing period at US Bank as of 02 10 20.                                                                                                                                                                           | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Review update on non-responsive agencies as of 02 10 20.                                                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Send email to J. Spinella (Voya) to follow up on outstanding information for items as of the 12 31 19 testing period cash balances requests.                                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Send email to R. Rodriguez Dumont (Banco Popular) to follow up on outstanding information for items as of 02 10 20 for the 12 31 19 testing period cash balances requests.                                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Summarize information for the cash balance of 911 Emergency Systems Bureau account X238 which was pending information from Banco Popular as of the 12 31 19 testing period to provide responses to Proskauer's questions.                                        | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Summarize restriction information for DDEC account X301 which was newly added to the restrictions testing threshold as of the 12 31 19 testing period to provide responses to Proskauer's questions.                                                             | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Summarize restriction information for PBA account X578 which was newly added to the restrictions testing threshold as of the 12 31 19 testing period to provide responses to Proskauer's questions.                                                              | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 10-Feb-20       | T3 - Plan of Adjustment                          | Summarize restriction information for PHA account X292 which was newly added to the restrictions testing threshold as of the 12 31 19 testing period to provide responses to Proskauer's questions.                                                              | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to J. Santambrogio (EY), S. Tajuddin (EY) and A. Chepenik (EY) to summarize open tax topics from Proskauer.                                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with A. Chepenik (EY), and B. Zelmanovich (EY) to discuss draft of Tax incentives letter and supporting report                                                                                                                            | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                                                                                       | 4.00 | 435.00      | 1,740.00              |
| Chepenik,Adam Brandon | Partner/Principal | 10-Feb-20       | T3 - Plan of Adjustment                          | Participate in debrief discussion with N Jaresko (FOMB) on updated plan of adjustment                                                                                                                                                                            | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with F Pares (Hacienda), T Soto (Legislature), N Jaresko (FOMB), and staff to discuss proposed tax legislation                                                                                                                            | 1.40 | 870.00      | 1,218.00              |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Ojeda (FOMB) to evaluate legislature proposal for new tax plan forecast                                                                                               | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | T3 - Plan of Adjustment                          | Participate in public briefing on plan of adjustment led by N Jaresko (FOMB)                                                                                                                        | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 10-Feb-20       | T3 - Plan of Adjustment                          | Participate in supplemental briefing on updated plan of adjustment by N Jaresko (FOMB) with participants in Washington                                                                              | 0.40 | 870.00      | 348.00                |
| Dougherty,Ryan Curran | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss preliminary findings in the Corrections analysis.                                                    | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Review Fiscal Plan model for DoJ to understand update to baseline from FY19 to FY20.                                                                                                                | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Review VLT law for agency where revenues should be recognized in FY21.                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to analyze Department of Corrections roster and prison inmate data, to obtain key takeaways for presentation to the client. | 2.70 | 445.00      | 1,201.50              |
| Garcia,Francisco R.   | Senior Manager     | 10-Feb-20       | T3 - Plan of Adjustment                          | Draft communication to Proskauer with responses to questions relating to cash reports.                                                                                                              | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R.   | Senior Manager     | 10-Feb-20       | T3 - Plan of Adjustment                          | Review analysis of changes in Commonwealth accounts between December and September 2019.                                                                                                            | 2.80 | 720.00      | 2,016.00              |
| Garcia,Francisco R.   | Senior Manager     | 10-Feb-20       | T3 - Plan of Adjustment                          | Review analysis of changes in ERS accounts between December and September 2019.                                                                                                                     | 1.20 | 720.00      | 864.00                |
| Garcia,Francisco R.   | Senior Manager     | 10-Feb-20       | T3 - Plan of Adjustment                          | Review analysis of changes in PBA accounts between December and September 2019.                                                                                                                     | 1.20 | 720.00      | 864.00                |
| Good JR,Clark E       | Manager            | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Dallas TX to San Juan PR                                                                                                                                                                | 4.60 | 259.50      | 1,193.70              |
| Good JR,Clark E       | Manager            | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager            | 10-Feb-20       | T3 - Plan of Adjustment                          | Review of solicitation motion from Proskauer to collect missing data from participants                                                                                                              | 1.30 | 519.00      | 674.70                |
| Hurtado,Sergio Danilo | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare agenda/questions in preparation for Police implementation update on KRONOS meeting                                                                                                          | 1.00 | 445.00      | 445.00                |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare waterfall structure for DoH comparing changes in FY19-FY21 General Fund budget for deep dive analysis                                                                                       | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare FY19 General Fund actuals by concept of spend for DoH deep dive analysis                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare FY20 General Fund budget by concept of spend for DoH deep dive analysis                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare PPT incorporating FY19 and FY20 actuals and budget by concept of spend for DoH                                                                                                              | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Compose final detailed email regarding Bayamon Care Center's outstanding questions to internal team                                                                                                 | 0.20 | 445.00      | 89.00                 |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S. LeBlanc (EY) and B. Zelmanovich (EY) to discuss Tax Incentive Policy and Evaluative Framework.                                                                       | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                            | 5.00 | 122.50      | 612.50                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Review monitoring and reporting of tax incentives.                                                                                                                                                  | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Analyze FOMB Provisions Relative to Revised Executive Order                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Review FOMB Letter AAFAF - re: EO 2020-010.                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Review AAFAF Letter to FOMB - re: 2020-010.                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Review AAFAF Amended Executive Order.                                                                                                                                                               | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Review analysis provided in QUEST Summary of OZ Letters.                                                                                                                                            | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff              | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S. LeBlanc and B. Zelmanovich to discuss Tax Incentive Policy and Evaluative Framework.                                                                                 | 0.40 | 245.00      | 98.00                 |
| Levy,Sheva R          | Partner/Principal  | 10-Feb-20       | T3 - Long Term Projections                       | Review participant counts by status provided by FOMB for PREPA pension plan for consistency with actuarial valuation data                                                                           | 0.40 | 721.00      | 288.40                |
| Mackie,James          | Executive Director | 10-Feb-20       | T3 - Long Term Projections                       | Review latest iteration of macroeconomic forecast for PR                                                                                                                                            | 3.10 | 810.00      | 2,511.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier          | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY) to discuss next steps in teacher's CBA negotiation                                                    | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier          | Senior             | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                 | 6.10 | 222.50      | 1,357.25              |
| Moran-Eserski,Javier          | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Prepare a list of questions for a meeting with PRDE to discuss vacation and sick day accrual                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier          | Senior             | 10-Feb-20       | T3 - Long Term Projections                       | Participate in a meeting with N. Irizarry (FOMB) to discuss the current payroll freeze in the department of education                                                    | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier          | Senior             | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Morris,Michael Thomas         | Senior             | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR                                                                                                                                  | 4.80 | 202.50      | 972.00                |
| Mullins,Daniel R              | Executive Director | 10-Feb-20       | T3 - Long Term Projections                       | Procurement - review and comment on emergency procurement designation and FOMB response to government                                                                    | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R              | Executive Director | 10-Feb-20       | T3 - Long Term Projections                       | Opportunity zones - organize compiled materilas                                                                                                                          | 0.20 | 810.00      | 162.00                |
| Mullins,Daniel R              | Executive Director | 10-Feb-20       | T3 - Long Term Projections                       | Forecast - identify composite model adjustment                                                                                                                           | 0.20 | 810.00      | 162.00                |
| Neziroski,David               | Staff              | 10-Feb-20       | T3 - Fee Applications / Retention                | Continue to prepare the November monthly application                                                                                                                     | 2.40 | 245.00      | 588.00                |
| Panagiotakis,Sofia            | Senior Manager     | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to S. Panagiotakis (EY), S. Tajuddin (EY) and P. Garcia (EY) re: cash and agency disclosures                                                               | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia            | Senior Manager     | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss preliminary findings in the Corrections analysis.                         | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia            | Senior Manager     | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S. Panagiotakis (EY), B Zelmanovich (EY), N. Macedo (McKinsey) and N. Lawson (McKinsey) to plan for upcoming budget and fiscal plan process. | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia            | Senior Manager     | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Pannell,William Winder Thomas | Partner/Principal  | 10-Feb-20       | T3 - Plan of Adjustment                          | Review of status of 12/31/19 analysis of bank account balances and restrictions.                                                                                         | 1.10 | 870.00      | 957.00                |
| Pannell,William Winder Thomas | Partner/Principal  | 10-Feb-20       | T3 - Plan of Adjustment                          | Review of status of ongoing 12/31/20 cash rollforward work.                                                                                                              | 1.10 | 870.00      | 957.00                |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Cardiovascular Center of Puerto Rico and the Caribbean Corporation on 2/10/20 for 12/30 follow up after no response after a previous follow up                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Department of Family on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Department of Sports and Recreation on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Housing Financing Authority on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Industrial Development Company for 12/30 follow up after no response after a previous follow up                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Institute of Puerto Rican Culture on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Labor Development Administration on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Land Authority de Puerto Rico on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Metropolitan Bus Authority on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Model Forest for 12/30 follow up after no response after a previous follow up                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Ponce Ports Authority on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.            | Senior             | 10-Feb-20       | T3 - Plan of Adjustment                          | Contact Ports Authority on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                                      | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Contact Project Corporation ENLACE Cano Martin Pena on 2/10/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Contact University of Puerto Rico for 12/30 follow up after no response after a previous follow up                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Participate in phone call with University of Puerto Rico representatives to discuss pending restriction documentation and account information requests<br>Attendees: S. Chawla (EY), J. Ramirez (EY), A. Tejera (UPR), A. Garcia (FOMB), D. Sanchez-Riveron (EY) | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Authority for the Financing of Infrastructure of Puerto Rico account ending in X516 to identify financial institution follow up                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Comprehensive Cancer Center account ending in X884 to identify financial institution follow up                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Department of Economic Development and Commerce account ending in X138 to identify financial institution follow up                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Electric Power Authority (PREPA) account ending in X280 to identify financial institution follow up                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Electric Power Authority (PREPA) account ending in X281 to identify financial institution follow up                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Electric Power Authority (PREPA) account ending in X282 to identify financial institution follow up                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Electric Power Authority (PREPA) account ending in X527 to identify financial institution follow up                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Electric Power Authority (PREPA) account ending in X991 to identify financial institution follow up                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Housing Financing Authority account ending in X518 to identify financial institution follow up                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Office for Promotion of Human Development (OPDH) account ending in X229 to identify financial institution follow up                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Office for Promotion of Human Development (OPDH) account ending in X309 to identify financial institution follow up                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Project Corporation ENLACE Cano Martin Pena account ending in X369 to identify financial institution follow up                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X663 to identify financial institution follow up                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X221 to identify financial institution follow up                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X917 to identify financial institution follow up                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for Teacher Retirement System account ending in X002 to identify financial institution follow up                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for University of Puerto Rico account ending in X095 to identify financial institution follow up                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review 12/30 account mark as follow-up for University of Puerto Rico account ending in X236 to identify financial institution follow up                                                                                                                          | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review received communication and documentation from Housing Financing Authority after requesting December 2019 information                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review received communication and documentation from Institute of Puerto Rican Culture after requesting December 2019 information                                                                                                                                | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review received communication and documentation from National Guard of Puerto Rico after requesting December 2019 information                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review received communication and documentation from Tourism Company after requesting December 2019 information                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 10-Feb-20       | T3 - Plan of Adjustment | Review received communication and documentation from University of Puerto Rico after requesting December 2019 information                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Compile restriction documentation for DDEC account ending in X301 for O&B                                                                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Participate in phone call with University of Puerto Rico representatives to discuss pending restriction documentation and account information requests<br>Attendees: S. Chawla (EY), J. Ramirez (EY), A. Tejera (UPR), A. Garcia (FOMB), D. Sanchez-Riveron (EY) | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 account status for ERS account ending in X221 per Proskauer review of disclosure statement                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 account status for ERS account ending in X917 per Proskauer review of disclosure statement                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance for Department of Housing account ending in X048 per Proskauer review of disclosure statement                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance for Office of Court Administration account ending in X042 per Proskauer review of disclosure statement                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance for Office of Court Administration account ending in X078 per Proskauer review of disclosure statement                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Institute of Puerto Rican Culture                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Institutional Trust of the National Guard of Puerto Rico                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Insurance Fund State Corporation                                                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Integrated Transport Authority                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Land Administration                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Land Authority de Puerto Rico                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Maritime Transport Authority                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Medical Services Administration                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Metropolitan Bus Authority                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Model Forest                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Municipal Finance Corporation (COFIM)                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Municipal Revenue Collection Center (CRIM)                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 10-Feb-20       | T3 - Plan of Adjustment | Review December 2019 cash balance information status for all accounts held by Musical Arts Corporation                                                                                                                                                           | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Office for Promotion of Human Development (OPDH)                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Ponce Ports Authority                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Ports Authority                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Project Corporation ENLACE Cano Martin Pena                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Public Private Partnership Authority                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Puerto Rico Aqueduct and Sewer Authority (PRASA)                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Puerto Rico Municipal Finance Agency                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Puerto Rico Public Broadcasting Corporation                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Puerto Rico Sales Tax Financing Corporation (COFINA)                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Retirement System of Puerto Rico Judiciary                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by School of Plastic Arts and Design                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Teacher Retirement System                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Tourism Company                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by Trade and Export Company                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review December 2019 cash balance information status for all accounts held by University of Puerto Rico                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review flow of funds for Housing Financing Authority account ending in X139 to explain balance fluctuations between 9/30/2019 and 12/31/2019                                    | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review flow of funds for Insurance Fund State Corporation account ending in X139 to explain balance fluctuations between 9/30/2019 and 12/31/2019                               | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 10-Feb-20       | T3 - Plan of Adjustment                          | Review flow of funds for University of Puerto Rico account ending in X474 to explain balance fluctuations between 9/30/2019 and 12/31/2019                                      | 0.80 | 245.00      | 196.00                |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to J. Santambrogio (EY), S. Tajuddin (EY) and A. Chepenik (EY) to summarize open tax topics from Proskauer.                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Review agency listing to be included in filed Disclosure Statement of Commonwealth Title III                                                                                    | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                         | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Review listing of Commonwealth agencies to be included in Disclosure Statement                                                                                                  | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Review draft version of presentation on December 2019 cash account balances to be presented to FOMB                                                                             | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Participate in live press conference by N Jaresko (FOMB) to announce new creditor agreement                                                                                     | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Review pension trust contribution language to be incorporated into disclosure statement                                                                                         | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 10-Feb-20       | T3 - Plan of Adjustment                          | Review draft communication to Espacios Abiertos regarding financial impact of COFINA plan of adjustment                                                                         | 0.30 | 810.00      | 243.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 10-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR.                                                                                                                                                            | 5.10 | 360.00      | 1,836.00              |
| Tague,Robert           | Senior Manager | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 10-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                            | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Review working capital analyses for CW                                                                                                                                                              | 1.60 | 720.00      | 1,152.00              |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss data availability of budgeting PayGo by individuals                                                                             | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss paygo budget and entity list                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to J. Santambrogio (EY), S. Tajuddin (EY) and A. Chepenik (EY) to summarize open tax topics from Proskauer.                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to S. Panagiotakis (EY), S. Tajuddin (EY) and P. Garcia (EY) re: cash and agency disclosures                                                                                          | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss the municipality PayGo budget for FY21 and the detailed list of beneficiaries by agency                                       | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Reconcile list of agencies of the Commonwealth for Exhibit I attachment to the disclosure statement                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Continue to reconcile list of agencies of the Commonwealth for Exhibit I attachment to the disclosure statement                                                                                     | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Review solicitation motion prepared by Proskauer                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Plan of Adjustment                          | Review disclosure statement draft - disaster relief vehicles                                                                                                                                        | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Prepare email to A. Chepenik to summarize views on when to budget the pension cuts                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Analyze TRS paygo budgeting to identify potential causes of overbudgeting in fiscal year 19                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tan,Riyandi            | Manager        | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss preliminary findings in the Corrections analysis.                                                    | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi            | Manager        | 10-Feb-20       | T3 - Long Term Projections                       | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to analyze Department of Corrections roster and prison inmate data, to obtain key takeaways for presentation to the client. | 2.70 | 595.00      | 1,606.50              |
| Venkatramanan,Siddhu   | Manager        | 10-Feb-20       | T3 - Plan of Adjustment                          | Perform review on Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/07/2020                                         | 1.70 | 595.00      | 1,011.50              |
| Zelmanovich,Blanche    | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S. LeBlanc (EY) and B. Zelmanovich (EY) to discuss Tax Incentive Policy and Evaluative Framework.                                                                       | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche    | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S. Panagiotakis (EY), B Zelmanovich (EY), N. Macedo (McKinsey) and N. Lawson (McKinsey) to plan for upcoming budget and fiscal plan process.                            | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche    | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with A. Chepenik (EY), and B Zelmanovich (EY) to discuss draft of Tax incentives letter and supporting report.                                                               | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche    | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G. Maldonado (FOMB) to discuss DOH deep dive and next steps for presentation.                                                                                           | 0.90 | 720.00      | 648.00                |
| Zelmanovich,Blanche    | Senior Manager | 10-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with C. Robles (FOMB) to discuss tax incentives letter and next steps.                                                                                                       | 0.20 | 720.00      | 144.00                |
| Zhao,Leqi              | Staff          | 10-Feb-20       | T3 - Long Term Projections                       | Review literature on rum total revenue allocation method from 2015 to 2019 in Puerto Rico for rum tax forecast                                                                                      | 2.10 | 245.00      | 514.50                |
| Zhao,Leqi              | Staff          | 10-Feb-20       | T3 - Long Term Projections                       | Reproduce rum total revenue allocation method from 2015 to 2019 in Puerto Rico for rum tax forecast                                                                                                 | 1.90 | 245.00      | 465.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------------|---------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Almaguer Marrero, Orlando | Manager | 11-Feb-20       | T3 - Long Term Projections | Update analysis to include facilities capacity and utilization using visualization tools                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Ban, Menuka               | Manager | 11-Feb-20       | T3 - Long Term Projections | Research OZ program conformity at the state level in the US                                                                                                                                                                                    | 2.80 | 595.00      | 1,666.00              |
| Berger, Daniel L.         | Senior  | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with D Berger (EY) and A Chepenik (EY) to discuss rum tax flow of funds for long-term forecast model.                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                       | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                             | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss PayGo estimates in the FY21 fiscal plan and variances to FY20                                                                     | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY) and J Burr (EY) to discuss the FY20 federal funds budget allocations and inclusion of disaster relief funding in order to respond to requests from the FOMB                                         | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), and J Burr (EY) at the University Hospital for additional information regarding operational analysis                                                        | 2.50 | 595.00      | 1,487.50              |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to clarify outstanding questions regarding department of health's nurse analysis before in person visit to the hospital | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with B Zelmanovich (EY), and J Burr (EY) to prepare for meeting with FOMB related to nurse staffing levels at DOH.                                                                                              | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with K Patel (McKinsey), D Odum (McKinsey), A Lopez (FOMB), L Klumper (FOMB), B Zelmanovich (EY) and J Burr (EY) to discuss the updates to the fiscal plan IFCU builds for ASEM, Cardio, and ASES               | 1.10 | 595.00      | 654.50                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY) and J Burr (EY) to discuss next steps for the Department of Health slide deck regarding GF and SRF YTD actuals                                                                                 | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy              | Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY), J Burr (EY) and B Zelmanovich (EY) to follow up post UDH onsite visit                                                                                                                         | 1.20 | 595.00      | 714.00                |
| Chan, Jonathan            | Senior  | 11-Feb-20       | T3 - Plan of Adjustment    | Discuss transition plan for outstanding items for remainder of week while certain team members are unavailable<br>Attendees: S. Chawla (EY), J. Chan (EY)                                                                                      | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan            | Senior  | 11-Feb-20       | T3 - Plan of Adjustment    | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 10 February 2020 for accurate testing of account balances.              | 0.70 | 445.00      | 311.50                |
| Chan, Jonathan            | Senior  | 11-Feb-20       | T3 - Plan of Adjustment    | Review file names of received document as of 10 February 2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances                                             | 1.10 | 445.00      | 489.50                |
| Chan, Jonathan            | Senior  | 11-Feb-20       | T3 - Plan of Adjustment    | Update POA Disclosure Statement to incorporate changes from all EY advisors as of 10 February 2020                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Chawla, Sonia             | Manager | 11-Feb-20       | T3 - Plan of Adjustment    | Analyze number of accounts that fell below the \$6.9m restrictions testing threshold as of the 12 31 19 testing period.                                                                                                                        | 0.80 | 595.00      | 476.00                |
| Chawla, Sonia             | Manager | 11-Feb-20       | T3 - Plan of Adjustment    | Discuss transition plan for outstanding items for remainder of week while certain team members are unavailable<br>Attendees: S. Chawla (EY), J. Chan (EY)                                                                                      | 0.40 | 595.00      | 238.00                |
| Chawla, Sonia             | Manager | 11-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of 911 Emergency Systems Bureau account X238 at Banco Popular as of the 12 31 19 testing period.                                                                                                                   | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Review updated Exhibit I of the Debtor's Cash Section of the POA DS on 02 11 20 for the two newly added agencies, PRITS and Gaming Commission, as of the 12 31 19 testing period.                                                        | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Summarize information for accounts that fell below the \$6.9m restrictions testing threshold as of the 12 31 19 testing period to provide responses to Proskauer's questions.                                                            | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update analysis for reporting cash balances as of the 12 31 19 testing period on 02 11 20 for the cash balance for 911 Emergency Systems Bureau Account X238.                                                                            | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update number of Commonwealth governmental entities in the Debtor's Cash Section of the POA DS from 86 to 88 to include PRITS and Gaming Commission as of the 12 31 19 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update number of governmental entities in the Debtor's Cash Section of the POA DS from 38 to 40 to include PRITS and Gaming Commission in accounts managed by Hacienda as of the 12 31 19 testing period.                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update PSA Cash Requirements Section of Uses of Cash Slide in draft 12 31 19 testing period presentation.                                                                                                                                | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update the number of accounts reviewed in the Summary of Preliminary Findings Section in the Debtor's Cash Section of the POA DS to include information for 911 Emergency Systems Bureau Account X238 as of the 12 31 19 testing period. | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update the Restrictions balances in the Debtor's Cash Section of the POA DS to include information for 911 Emergency Systems Bureau Account X238 as of the 12 31 19 testing period.                                                      | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Update the Summary Chart in the Debtor's Cash Section of the POA DS to include information for 911 Emergency Systems Bureau Account X238 as of the 12 31 19 testing period.                                                              | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss Paygo letter.                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                 | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), A. Chepenik (EY) and S. Tajuddin (EY) to discuss edits to disclosure statement.                                                                                                           | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with D Berger (EY) and A Chepenik (EY) to discuss rum tax flow of funds for long-term forecast model.                                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Draft updated language for M Lopez (FOMB) on pension employee contribution holdbacks                                                                                                                                                     | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Evaluate inbound VLT proposal                                                                                                                                                                                                            | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Plan of Adjustment         | Make additional edits to cash and fund flow section of disclosure statement                                                                                                                                                              | 3.80 | 870.00      | 3,306.00              |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Make edits to the paygo letter                                                                                                                                                                                                           | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections      | Perform analysis on Act 212 aging schedule to showcase credit claiming feasibility and potential impact to long-term projections                                                                                                         | 0.70 | 870.00      | 609.00                |
| Dougherty,Ryan Curran | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with R. Tan (EY), R. Dougherty (EY), S. Panagiotakis (EY), E. Sepulveda (FOMB), A. Ghosh (McKinsey) to discuss Department of Corrections FTE, next steps, deep dive analysis, and response to letter.             | 1.30 | 445.00      | 578.50                |
| Glavin,Amanda Jane    | Staff             | 11-Feb-20       | T3 - Long Term Projections      | Research opportunity zones within the US                                                                                                                                                                                                 | 1.20 | 245.00      | 294.00                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss pension related edits to the disclosure statement                                                                                                                  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                 | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S Panagiotakis (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss PayGo estimates in the FY21 fiscal plan and variances to FY20                                                               | 0.20 | 519.00      | 103.80                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                       | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                       | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with J Ivers (McK), D Udom (McK) and C Good (EY) to discuss changes in the fiscal plan retiree calculations between May and July results                                                                                | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Prepare draft letter responding to Rep McClintock concerns about compliance with section 211 of PROMESA                                                                                                                                        | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Review response by prime clerk on information request to assess whether information gathered by request would potentially fill targeted holes in retirement system data                                                                        | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Revise disclosure statement by incorporating pension changes into latest version provided by Proskauer                                                                                                                                         | 1.60 | 519.00      | 830.40                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Revise pension language in the disclosure statement to incorporate FOMB decisions from meeting from prior week                                                                                                                                 | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 11-Feb-20       | T3 - Plan of Adjustment         | Revise the pre-solicitation motion draft with updated information on participants missing addresses                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Hurtado,Sergio Danilo | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Review received files from Police on historical overtime statistics                                                                                                                                                                            | 1.40 | 445.00      | 623.00                |
| Hurtado,Sergio Danilo | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Prepare file analyzing historical Police overtime                                                                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Research US states experiences with state level opportunity zones regulations                                                                                                                                                                  | 2.90 | 445.00      | 1,290.50              |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), and J Burr (EY) at the University Hospital for additional information regarding operational analysis                                                        | 2.50 | 445.00      | 1,112.50              |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to clarify outstanding questions regarding department of health's nurse analysis before in person visit to the hospital | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and J Burr (EY) to discuss next steps for the Department of Health slide deck regarding GF and SRF YTD actuals                                                                                 | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY), J Burr (EY) and B Zelmanovich (EY) to follow up post UDH onsite visit                                                                                                                         | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Create Excel spreadsheet aggregating FY20 budget for GF healthcare by agency and concept                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Create Excel spreadsheet aggregating FY20 budget for SRF healthcare by agency and concept                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 11-Feb-20       | T3 - Long Term Projections      | Create Excel spreadsheet aggregating FY19 actuals for GF healthcare by agency and concept                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| LeBlanc,Samantha      | Staff             | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S LeBlanc (EY) and J Burr (EY) to discuss the FY20 federal funds budget allocations and inclusion of disaster relief funding in order to respond to requests from the FOMB                                         | 0.30 | 245.00      | 73.50                 |
| LeBlanc,Samantha      | Staff             | 11-Feb-20       | T3 - Long Term Projections      | Draft tax incentives letter.                                                                                                                                                                                                                   | 4.40 | 245.00      | 1,078.00              |
| LeBlanc,Samantha      | Staff             | 11-Feb-20       | T3 - Long Term Projections      | Create slides for Act 212 tax incentives.                                                                                                                                                                                                      | 2.60 | 245.00      | 637.00                |
| LeBlanc,Samantha      | Staff             | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with G Ojeda (FOMB) on municipality projects for urban development.                                                                                                                                                     | 0.60 | 245.00      | 147.00                |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                       | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                       | 0.80 | 721.00      | 576.80                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Long Term Projections        | Review counts by status provided by FOMB for PREPA pension plan for consistency with actuarial valuation data                                                                                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Plan of Adjustment           | Review draft motion from Proskauer related to solicitation of pension participant data for claims calculations                                                                                                                                                                                               | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Plan of Adjustment           | Review edits needed to disclosure statement based on guidance provided on cut implementation by FOMB                                                                                                                                                                                                         | 2.10 | 721.00      | 1,514.10              |
| Levy,Sheva R          | Partner/Principal | 11-Feb-20       | T3 - Plan of Adjustment           | Review letter from Tom McClintock regarding pension report                                                                                                                                                                                                                                                   | 0.40 | 721.00      | 288.40                |
| Malhotra,Gaurav       | Partner/Principal | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.80 | 870.00      | 696.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Long Term Projections        | Update working capital analysis with the latest budgeted amounts                                                                                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Long Term Projections        | Analyze Act 3-2019 to identify the incremental benefits given to members of the police force if they are injured while on the job                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Long Term Projections        | Analyzed the senate bill 1099, which approves a salary increase to firefighters, to identify the impact to the certified fiscal plan and budget                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior            | 11-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Morris,Michael Thomas | Senior            | 11-Feb-20       | T3 - Plan of Adjustment           | Prepare compiled list of participants missing address to get headcount for Proskauer court filing                                                                                                                                                                                                            | 1.30 | 405.00      | 526.50                |
| Morris,Michael Thomas | Senior            | 11-Feb-20       | T3 - Plan of Adjustment           | Review pension aspects of Proskauer solicitation motion for accuracy                                                                                                                                                                                                                                         | 1.60 | 405.00      | 648.00                |
| Morris,Michael Thomas | Senior            | 11-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Actuario_20170430_vs_2.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                                                                    | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior            | 11-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Actuario_20190630_vs_2.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                                                                    | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior            | 11-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Detalle Balance- Law 1 Balance_July 1 2019.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                                                | 2.80 | 405.00      | 1,134.00              |
| Neziroski,David       | Staff             | 11-Feb-20       | T3 - Fee Applications / Retention | Draft email to Proskauer and fee examiner regarding EY's 7th interim application                                                                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Neziroski,David       | Staff             | 11-Feb-20       | T3 - Fee Applications / Retention | Finalize the 7th interim fee application prior to sending too Proskauer for filing                                                                                                                                                                                                                           | 2.90 | 245.00      | 710.50                |
| Panagiotakis,Sofia    | Senior Manager    | 11-Feb-20       | T3 - Long Term Projections        | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager    | 11-Feb-20       | T3 - Long Term Projections        | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                                                                                           | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia    | Senior Manager    | 11-Feb-20       | T3 - Long Term Projections        | Participate in a meeting with G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of fiscal plan locks, meetings with agencies, timing of board meetings for the purposes of setting fiscal plan and budget cycle. | 0.70 | 720.00      | 504.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with M. Perez (FOMB), V. Bernal (FOMB), G. Maldonado (FOMB), E. Sepulveda (FOMB), N. Lawson (McKinsey), A. Ghosh (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY) to discuss Department of Corrections FTE ratio analysis, response to letters, correctional health, procurement, and contract analysis for the purposes of preparation of materials for Board Strategy Session. | 1.20 | 720.00      | 864.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of board sessions, topics for discussions, timing of budget submission from OMB on all agencies, deep dive findings on DCR and Correctional Health.                                                                            | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss PayGo estimates in the FY21 fiscal plan and variances to FY20                                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with R. Tan (EY), R. Dougherty (EY), S. Panagiotakis (EY), E. Sepulveda (FOMB), A. Ghosh (McKinsey) to discuss Department of Corrections FTE, next steps, deep dive analysis, and response to letter.                                                                                                                                                                                                 | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with S. Panagiotakis (EY), B Zelmanovich (EY), S. O'Rourke (McKinsey) and N. Lawson (McKinsey) to plan for upcoming FOMB board meeting.                                                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review corrections payroll roster analysis to understand current staffing at prisons.                                                                                                                                                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review overtime analysis for police.                                                                                                                                                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review healthcare assumptions in the May fiscal plan and compare to the current agreements.                                                                                                                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Automobile Accident Compensation Administration account ending in X960 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Department of Correction and Rehabilitation account ending in X260 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Department of Economic Development and Commerce account ending in X138 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Electric Power Authority (PREPA) account ending in X000 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X028 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X035 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X186 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X252 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X268 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X474 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X478 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X479 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X482 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X515 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X520 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X524 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X537 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X541 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X564 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X574 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X793 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X804 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X805 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X806 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X814 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X910 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 11-Feb-20       | T3 - Plan of Adjustment | Review 12/30 balances for Highway and Transportation Authority account ending in X914 to verify if account was a zero balance account or a sweep account | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X915 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X916 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X917 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X919 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X920 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X921 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review 12/30 balances for Highway and Transportation Authority account ending in X924 to verify if account was a zero balance account or a sweep account                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from 911 Emergency System Bureau after requesting December 2019 information                                                                                                                                                                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Authority for the Financing of Infrastructure of Puerto Rico after requesting December 2019 information                                                                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Model Forest after requesting December 2019 information                                                                                                                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Office of Legislative Services after requesting December 2019 information                                                                                                                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 11-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Ports Authority after requesting December 2019 information                                                                                                                                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Sanchez-Riveron,Déborah | Staff              | 11-Feb-20       | T3 - Plan of Adjustment    | Perform analysis of zero balance accounts to determine accounts with no transaction activity                                                                                                                                                                                                                                                                                                                                 | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff              | 11-Feb-20       | T3 - Plan of Adjustment    | Perform analysis of zero balance accounts to determine accounts with sweep activity                                                                                                                                                                                                                                                                                                                                          | 2.30 | 245.00      | 563.50                |
| Sanchez-Riveron,Déborah | Staff              | 11-Feb-20       | T3 - Plan of Adjustment    | Perform Relativity folder review of folder dated 1/30/2020 for successful upload to Relativity                                                                                                                                                                                                                                                                                                                               | 2.70 | 245.00      | 661.50                |
| Sanchez-Riveron,Déborah | Staff              | 11-Feb-20       | T3 - Plan of Adjustment    | Review FI follow up items needed to determine outstanding items as of 2/11/2019                                                                                                                                                                                                                                                                                                                                              | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 11-Feb-20       | T3 - Plan of Adjustment    | Review information about Department of Treasury account ending in X044 to understand source and use of funds for Proskauer                                                                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Santambrogio,Juan       | Executive Director | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of fiscal plan locks, meetings with agencies, timing of board meetings for the purposes of setting fiscal plan and budget cycle.                                                                                                                 | 0.70 | 810.00      | 567.00                |
| Santambrogio,Juan       | Executive Director | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with M. Perez (FOMB), V. Bernal (FOMB), G. Maldonado (FOMB), E. Sepulveda (FOMB), N. Lawson (McKinsey), A. Ghosh (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY) to discuss Department of Corrections FTE ratio analysis, response to letters, correctional health, procurement, and contract analysis for the purposes of preparation of materials for Board Strategy Session. | 1.20 | 810.00      | 972.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Long Term Projections      | Participate in a meeting with S. Negron (FOMB), G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of board sessions, topics for discussions, timing of budget submission from OMB on all agencies, deep dive findings on DCR and Correctional Health. | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Plan of Adjustment         | Participate in call with A. Chepenik (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss Paygo letter.                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Plan of Adjustment         | Participate in call with J. Santambrogio (EY), A. Chepenik (EY) and S. Tajuddin (EY) to discuss edits to disclosure statement.                                                                                                                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S Panagiotakis (EY), C Good (EY), J Santambrogio (EY) and J Burr (EY) to discuss PayGo estimates in the FY21 fiscal plan and variances to FY20                                                                                                                                                                        | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                                                                                                                          | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                                                                                                                                | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Plan of Adjustment         | Review updated version of cash presentation to the FOMB with account information as of December 2019                                                                                                                                                                                                                                              | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 11-Feb-20       | T3 - Plan of Adjustment         | Review draft disclosure statement language on pension treatment                                                                                                                                                                                                                                                                                   | 0.90 | 810.00      | 729.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Plan of Adjustment         | Redacted                                                                                                                                                                                                                                                                                                                                          | 3.10 | 720.00      | 2,232.00              |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 11-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), J. Santambrogio (EY) and S. Tajuddin (EY) to discuss Paygo letter.                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Plan of Adjustment         | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss pension related edits to the disclosure statement                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Plan of Adjustment         | Participate in call with J. Santambrogio (EY), A. Chepenik (EY) and S. Tajuddin (EY) to discuss edits to disclosure statement.                                                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Edit January 2020 version of the paygo letter to employers participating in Paygo                                                                                                                                                                                                                                                                 | 2.10 | 720.00      | 1,512.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Continue to edit January 2020 version of the paygo letter to employers participating in Paygo                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Participate in call with A. Garcia (FOMB) to discuss payroll and paygo funding accounts.                                                                                                                                                                                                                                                          | 0.50 | 720.00      | 360.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Plan of Adjustment         | Prepare edits to cash management section in the disclosure statement                                                                                                                                                                                                                                                                              | 1.70 | 720.00      | 1,224.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Feb-20       | T3 - Long Term Projections      | Prepare letter to Rep. McClintock re: 211 report                                                                                                                                                                                                                                                                                                  | 1.20 | 720.00      | 864.00                |
| Tan, Riyandi            | Manager            | 11-Feb-20       | T3 - Long Term Projections      | Participate in a meeting with G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of fiscal plan locks, meetings with agencies, timing of board meetings for the purposes of setting fiscal plan and budget cycle.                                      | 0.70 | 595.00      | 416.50                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with M. Perez (FOMB), V. Bernal (FOMB), G. Maldonado (FOMB), E. Sepulveda (FOMB), N. Lawson (McKinsey), A. Ghosh (McKinsey), R. Tan (EY), S. Panagiotakis (EY), J. Santambrogio (EY) to discuss Department of Corrections FTE ratio analysis, response to letters, correctional health, procurement, and contract analysis for the purposes of preparation of materials for Board Strategy Session. | 1.20 | 595.00      | 714.00                |
| Tan,Riyandi          | Manager        | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of board sessions, topics for discussions, timing of budget submission from OMB on all agencies, deep dive findings on DCR and Correctional Health.                                                                            | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi          | Manager        | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with R. Tan (EY), R. Dougherty (EY), S. Panagiotakis (EY), E. Sepulveda (FOMB), A. Ghosh (McKinsey) to discuss Department of Corrections FTE, next steps, deep dive analysis, and response to letter.                                                                                                                                                                                                 | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi          | Manager        | 11-Feb-20       | T3 - Long Term Projections | Participate in a working session with E. Sepulveda (FOMB) to identify listing of Department of Corrections Correctional Officers that can potentially be reallocated to different functions or facilities to address needs.                                                                                                                                                                                                  | 1.20 | 595.00      | 714.00                |
| Venkatramanan,Siddhu | Manager        | 11-Feb-20       | T3 - Plan of Adjustment    | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/07/2020                                                                                                                                                                                                                                                                            | 1.90 | 595.00      | 1,130.50              |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of fiscal plan locks, meetings with agencies, timing of board meetings for the purposes of setting fiscal plan and budget cycle.                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Maldonado (FOMB), N. Lawson (McKinsey), S. Panagiotakis (EY), R. Tan (EY), J. Santambrogio (EY), and B. Zelmanovich (EY) to discuss timing of board sessions, topics for discussions, timing of budget submission from OMB on all agencies, deep dive findings on DCR and Correctional Health.                                                                            | 0.90 | 720.00      | 648.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with S. Panagiotakis (EY), B. Zelmanovich (EY), S. O'Rourke (McKinsey) and N. Lawson (McKinsey) to plan for upcoming FOMB board meeting.                                                                                                                                                                                                                                                              | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with A Lopez (FOMB), L Klumper (FOMB), S Khan (EY), B Zelmanovich (EY), and J Burr (EY) to clarify outstanding questions regarding department of health's nurse analysis before in person visit to the hospital                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with B Zelmanovich (EY), and J Burr (EY) to prepare for meeting with FOMB related to nurse staffing levels at DOH.                                                                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with K Patel (McKinsey), D Udom (McKinsey), A Lopez (FOMB), L Klumper (FOMB), B Zelmanovich (EY) and J Burr (EY) to discuss the updates to the fiscal plan IFCU builds for ASEM, Cardio, and ASES                                                                                                                                                                                             | 1.10 | 720.00      | 792.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY), J Burr (EY) and B Zelmanovich (EY) to follow up post UDH onsite visit                                                                                                                                                                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review of Capital Assets Accounting Policy - Departamento de Hacienda.                                                                                                                                                                                                                                                                                                                                                       | 0.10 | 720.00      | 72.00                 |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Participate in meeting with A. Lopez (FOMB) to discuss status of DOH deep dive and related upcoming meetings.                                                                                                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.11.2020 SL v1.                                                                                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 11-Feb-20       | T3 - Long Term Projections | Review of Commonwealth of Puerto Rico Financial Info FY201612-18-16 for various litigation matters.                                                                                                                                                                                                                                                                                                                          | 2.10 | 720.00      | 1,512.00              |
| Zhao,Leqi            | Staff          | 11-Feb-20       | T3 - Long Term Projections | Review literature on rum total revenue allocation method from 2001 to 2014 in Puerto Rico for rum tax forecast                                                                                                                                                                                                                                                                                                               | 2.10 | 245.00      | 514.50                |

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| Name                       | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|----------------------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi                 | Staff   | 11-Feb-20       | T3 - Long Term Projections | Reproduce rum total revenue allocation method from 2001 to 2014 in Puerto Rico for rum tax forecast                                                                                                                                                                                        | 1.90 | 245.00      | 465.50                |
| Ban, Menuka                | Manager | 12-Feb-20       | T3 - Long Term Projections | Review ACT 20/22 and materials received from FOMB                                                                                                                                                                                                                                          | 2.30 | 595.00      | 1,368.50              |
| Ban, Menuka                | Manager | 12-Feb-20       | T3 - Long Term Projections | Review of MD OZ regulation                                                                                                                                                                                                                                                                 | 2.10 | 595.00      | 1,249.50              |
| Ban, Menuka                | Manager | 12-Feb-20       | T3 - Long Term Projections | Review of potential OZ regulations in various states to find a best practice examples                                                                                                                                                                                                      | 2.90 | 595.00      | 1,725.50              |
| Ban, Menuka                | Manager | 12-Feb-20       | T3 - Long Term Projections | Review US Treasury Reports required by Congress email                                                                                                                                                                                                                                      | 2.10 | 595.00      | 1,249.50              |
| Berger, Daniel L.          | Senior  | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with S Tajuddin (EY), L. Zhao (EY) and D. Berger (EY) to discuss rum tax                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Berger, Daniel L.          | Senior  | 12-Feb-20       | T3 - Long Term Projections | Research Rum cover over to determine how to allocate rum cover over to the general fund for forecasted revenue                                                                                                                                                                             | 2.10 | 445.00      | 934.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in a meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFCU expenses | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFCU expenses                  | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Santambrogio (EY) and J Burr (EY) to discuss the redistribution of SRF cash grants for adjustments to individual income taxes                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                                                                         | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with S Tajuddin (EY) and J Burr (EY) to discuss the cash flows through the TSA for PayGo as it relates to estimating the annual PayGo obligations                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with A Garcia (FOMB) to review the PayGo accounts for cash receipts and payments                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Prepare summary of the FY20 budget to actuals for PayGo to support discussion with the Gov't                                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Participate in meeting with V Bernal (FOMB) regarding preparations for the upcoming meeting with SIFC to discussion their operations and financials                                                                                                                                        | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Prepare comparison analysis of PayGo for FY19, FY20 and FY21 to support due diligence meetings with the Gov't in preparations to updating the fiscal plan                                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy               | Manager | 12-Feb-20       | T3 - Long Term Projections | Prepare due diligence questions for the department of health meeting with administrators as part of the deep dive meetings                                                                                                                                                                 | 1.60 | 595.00      | 952.00                |
| Carpenter, Christina Maria | Senior  | 12-Feb-20       | T3 - Long Term Projections | Participate in a meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFCU expenses | 0.30 | 445.00      | 133.50                |
| Carpenter, Christina Maria | Senior  | 12-Feb-20       | T3 - Long Term Projections | Meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFCU expenses                  | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 12-Feb-20       | T3 - Plan of Adjustment    | Review updates to Relativity to ensure requested changes were implemented properly related to upload of documents received as of 10 February 2020                                                                                                                                          | 1.10 | 445.00      | 489.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 12-Feb-20       | T3 - Plan of Adjustment         | Update 12/31/2019 cash balance presentation for updates from EY Transaction advisory team                                                                                              | 2.80 | 445.00      | 1,246.00              |
| Chawla,Sonia          | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review updated 12 31 19 testing period presentation to incorporate changes to the cash requirements section on the uses slide.                                                         | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Plan of Adjustment         | Participate in call with M Zerjal (Proskauer), S Ma (Proskauer), B Blackwell (Proskauer), S Tajuddin (EY), and A Chepenik (EY) to discuss additional edits to the disclosure statement | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Santambrogio (EY) and J Burr (EY) to discuss the redistribution of SRF cash grants for adjustments to individual income taxes              | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Plan of Adjustment         | Analyze DDEC tax incentive disclosure to respond to N Jaresko (FOMB) request                                                                                                           | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Long Term Projections      | Answer questions on long-term corporate tax revenue assumptions                                                                                                                        | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Long Term Projections      | Edit pension letter describing 211 report                                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Plan of Adjustment         | Finalize revisions to background and revenue section of disclosure statement                                                                                                           | 2.90 | 870.00      | 2,523.00              |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Long Term Projections      | Edit scoring methodology for T Soto (Legislature)                                                                                                                                      | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Plan of Adjustment         | Edit disaster aid section of disclosure statement                                                                                                                                      | 2.80 | 870.00      | 2,436.00              |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Plan of Adjustment         | Make final edits to disclosure statement sections for team review and incorporation                                                                                                    | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 12-Feb-20       | T3 - Long Term Projections      | Prepare materials for N Jaresko (FOMB) on potential payfors for T Soto (Legislature) proposal                                                                                          | 0.90 | 870.00      | 783.00                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding ASES contracts for consistency with certified budget.                                                                                                               | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding PBA contract for consistency with certified budget.                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding DTOP contract for consistency with certified budget.                                                                                                                | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding Tourism contract for consistency with certified budget.                                                                                                             | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding DCR contract for consistency with certified budget.                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Review outstanding Hacienda contracts for consistency with certified budget.                                                                                                           | 0.80 | 445.00      | 356.00                |
| Glavin,Amanda Jane    | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Research opportunity zones by state                                                                                                                                                    | 2.60 | 245.00      | 637.00                |
| Glavin,Amanda Jane    | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Research outsourced tax collections by state                                                                                                                                           | 2.30 | 245.00      | 563.50                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 1.00 | 519.00      | 519.00                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Long Term Projections      | Prepare slide deck outlining all potential change to the pension numbers since the May FP for consideration in planned q2 2020 FP update                                                                                              | 2.60 | 519.00      | 1,349.40              |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Long Term Projections      | Review TRS in pay participants from 7/1/19 data provided by the system for quick check on consistency with 2021 budget                                                                                                                | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Prepare email summarizing historical COLA concern for review by legal counsel (O'Neill)                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review final draft of response letter to Rep McClintock regarding 211 compliance                                                                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review historical legislation impact on act 127 benefits to determine appropriate COLA treatment outlined in Disclosure Statement / POA                                                                                               | 2.30 | 519.00      | 1,193.70              |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review plan of adjustment language to provide initial feedback of suggested updates to pension language from current published version                                                                                                | 2.40 | 519.00      | 1,245.60              |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review treatment of COLA in disclosure statement for Act 127 ERS participants                                                                                                                                                         | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Feb-20       | T3 - Plan of Adjustment         | Review valuation system input process to assess why certain dates are not importing correctly in connection with government data review                                                                                               | 0.60 | 519.00      | 311.40                |
| Hurtado,Sergio Danilo | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY) and S. Hurtado (EY) to discuss analysis of data provided by the Department of Police relating to the requested deep dive for revised fiscal plan alignment and future budget targets | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare charts detailing the commonwealths monthly revenue by type                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare summary analysis comparison on Police overtime correlation with crime statistics per region for 2018-2019                                                                                                                     | 1.90 | 445.00      | 845.50                |
| Hurtado,Sergio Danilo | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare slide presentation summarizing findings on Police historical overtime by type                                                                                                                                                 | 2.30 | 445.00      | 1,023.50              |
| Kebhaj,Suhaib         | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Provide analysis of Maryland state level regulations on state incentives in opportunity zones                                                                                                                                         | 2.80 | 445.00      | 1,246.00              |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss additional deep dive slides for DOH related to FY20 YTD through December budget to actuals                                                          | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss deep dive slides for DOH related to FY20 YTD through December budget to actuals                                                                     | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare spreadsheet analyzing FYTD spending for GF healthcare by agency                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare spreadsheet analyzing FYTD spending for SRF healthcare by agency                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Prepare PPT slide displaying FY YTD expenditures vs budget                                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Analyze FY20 YTD December Budget vs Actuals runrate variance for DOH's General Fund by concept for deep dive analysis                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 12-Feb-20       | T3 - Long Term Projections      | Analyze FY20 YTD December Budget vs Actuals runrate variance for DOH's Special Revenue Fund by concept for deep dive analysis                                                                                                         | 1.30 | 445.00      | 578.50                |
| LeBlanc,Samantha      | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S. LeBlanc (EY) and B. Zelmanovich (EY) to discuss Tax Incentive Policy and Evaluative Framework draft letter.                                                                                    | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Continue to draft tax incentive letter.                                                                                                                                                                                               | 2.60 | 245.00      | 637.00                |
| Levy,Sheva R          | Partner/Principal | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 1.00 | 721.00      | 721.00                |
| Levy,Sheva R          | Partner/Principal | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 0.50 | 721.00      | 360.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 12-Feb-20       | T3 - Long Term Projections        | Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss PREPA pension cut provisions                                                                                                                                                         | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 12-Feb-20       | T3 - Plan of Adjustment           | Review draft FOMB response to Tom McClintock regarding pension risk analysis                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 12-Feb-20       | T3 - Plan of Adjustment           | Review edits needed to pension language in Plan of Adjustment                                                                                                                                                                                           | 0.90 | 721.00      | 648.90                |
| Malhotra,Gaurav       | Partner/Principal  | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 0.50 | 870.00      | 435.00                |
| Malhotra,Gaurav       | Partner/Principal  | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 2.10 | 870.00      | 1,827.00              |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | T3 - Long Term Projections        | Participate in a meeting with A. Rodriguez (FOMB) to discuss the recently approved salary increase to firefighters                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | T3 - Long Term Projections        | Analyze COR3 latest reporting on emergency federal aid received as a result of Hurricane Maria to update the plan of adjustment accordingly                                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 12-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                | 1.90 | 445.00      | 845.50                |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Balance- Law 1 Balance_May 3 2017.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                    | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Detalle Balance- Law 3 - Law 106 Balance_July 1 2019.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Detalle Balance- Law 3 Balance_May 3 2017.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations            | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 12-Feb-20       | T3 - Plan of Adjustment           | Prepare coding to incorporate file Detalle Balance- Law 447 Balance_July 1 2019.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations         | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 12-Feb-20       | T3 - Long Term Projections        | OZ Tax Credit - Review of illustrative state regulations                                                                                                                                                                                                | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 12-Feb-20       | T3 - Long Term Projections        | Revenue Forecast - Rum cover over forecast, distribution and incorporation into composite                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Neziroski,David       | Staff              | 12-Feb-20       | T3 - Fee Applications / Retention | Prepare additional edits to the November exhibits                                                                                                                                                                                                       | 2.30 | 245.00      | 563.50                |
| Neziroski,David       | Staff              | 12-Feb-20       | T3 - Fee Applications / Retention | Make additional edits to exhibit B detail per comments received                                                                                                                                                                                         | 2.60 | 245.00      | 637.00                |
| Panagiotakis,Sofia    | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections        | Participate in a discussion with N. Macedo (McKinsey), R. Tan (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), to analyze FY19 and FY20 budgetary decisions that were made post fiscal plan certification with recurring and non-recurring impact.      | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia    | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections        | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                                                | 0.30 | 720.00      | 216.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia      | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                    | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia      | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S. Panagiotakis (EY) and S. Hurtado (EY) to discuss analysis of data provided by the Department of Police relating to the requested deep dive for revised fiscal plan alignment and future budget targets | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia      | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections      | Review the budget/fiscal plan decisions in the FY20 budget prior to meeting with McKinsey.                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia      | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia      | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with G. Maldonado (FOMB) to discuss the Corrections deck for N. Jaresko (FOMB) .                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Ramirez,Jessica I.      | Senior             | 12-Feb-20       | T3 - Plan of Adjustment         | Follow up with Electric Power Authority (PREPA) to request close date for accounts at Citi Bank                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 12-Feb-20       | T3 - Plan of Adjustment         | Update Exhibit J Workbook to automate process                                                                                                                                                                                         | 2.90 | 445.00      | 1,290.50              |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review agency listing and available documentation to understand relationship between General Court of Justice and agencies in Judicial Branch for Proskauer                                                                           | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from Banco Popular for December 2019 testing period                                                                                                                                                      | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from Banco Santander for December 2019 testing period                                                                                                                                                    | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from BNY Mellon for December 2019 testing period                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from Citibank for December 2019 testing period                                                                                                                                                           | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from First Bank for December 2019 testing period                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from Northern Trust for December 2019 testing period                                                                                                                                                     | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 12-Feb-20       | T3 - Plan of Adjustment         | Review pending documentation from Santander Securities for December 2019 testing period                                                                                                                                               | 0.60 | 245.00      | 147.00                |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with C Good (EY), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the teachers retirement budget to actuals and FY21 forecast                                                              | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss upcoming meetings with the Justice Department regarding consent decrees that will be identified in the fiscal plan                    | 0.20 | 810.00      | 162.00                |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 1.00 | 810.00      | 810.00                |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Santambrogio (EY) and J Burr (EY) to discuss the redistribution of SRF cash grants for adjustments to individual income taxes                                                             | 0.10 | 810.00      | 81.00                 |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan       | Executive Director | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                              | 0.50 | 810.00      | 405.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                                       | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Plan of Adjustment                          | Review final version of bank account presentation to the Board reflecting December balances                                                                                                                                   | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Long Term Projections                       | Review death and disability benefits offered under each of the retirement systems                                                                                                                                             | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 12-Feb-20       | T3 - Plan of Adjustment                          | Review draft language for Plan of Adjustment on terms and conditions of proposed freeze for teachers pension plan                                                                                                             | 1.60 | 810.00      | 1,296.00              |
| Stricklin, Todd         | Senior             | 12-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for flat cut with freeze scenario   | 1.20 | 405.00      | 486.00                |
| Stricklin, Todd         | Senior             | 12-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for baseline scenario             | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd         | Senior             | 12-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for flat cut with freeze scenario | 1.40 | 405.00      | 567.00                |
| Stricklin, Todd         | Senior             | 12-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 for flat cut with freeze scenario                                                        | 1.80 | 405.00      | 729.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 1.00 | 720.00      | 720.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.50 | 720.00      | 360.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Long Term Projections                       | Review McLintock draft letter to provide comments                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 12-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 12-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with M Zerjal (Proskauer), S Ma (Proskauer), B Blackwell (Proskauer), S Tajuddin (EY), and A Chepenik (EY) to discuss additional edits to the disclosure statement                                        | 1.20 | 720.00      | 864.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S Tajuddin (EY), L. Zhao (EY) and D. Berger (EY) to discuss rum tax                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S Tajuddin (EY) and J Burr (EY) to discuss the cash flows through the TSA for PayGo as it relates to estimating the annual PayGo obligations                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Plan of Adjustment         | Edit disclosure statement to reflect comments received from team                                                                                                                                                                                                                            | 2.40 | 720.00      | 1,728.00              |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Plan of Adjustment         | Review interim FY 20 tax reports to understand variances to prior year and projections                                                                                                                                                                                                      | 1.60 | 720.00      | 1,152.00              |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Continue to edit letter to Rep. McClintock re: 211 report                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Review rum tax agreements to understand mechanics of distributions to rum producers                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager | 12-Feb-20       | T3 - Plan of Adjustment         | Participate in call with M. Zerjal (Proskauer) to discuss edits to the disclosure statement                                                                                                                                                                                                 | 1.20 | 720.00      | 864.00                |
| Tan, Riyandi            | Manager        | 12-Feb-20       | T3 - Long Term Projections      | Meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFUCU expenses                  | 0.30 | 595.00      | 178.50                |
| Tan, Riyandi            | Manager        | 12-Feb-20       | T3 - Long Term Projections      | Participate in a discussion with N. Macedo (McKinsey), R. Tan (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), to analyze FY19 and FY20 budgetary decisions that were made post fiscal plan certification with recurring and non-recurring impact.                                          | 0.90 | 595.00      | 535.50                |
| Tan, Riyandi            | Manager        | 12-Feb-20       | T3 - Long Term Projections      | Participate in a meeting with J. Burr (EY), R. Tan (EY), C. Carpenter (EY), A. Ly (McKinsey), and E. Rivas (McKinsey) to discuss Special Revenue Funds Fiscal Plan to budget process for independently forecasted component units (IFCUs), including Fiscal Plan modeling of IFUCU expenses | 0.30 | 595.00      | 178.50                |
| Venkatramanan, Siddhu   | Manager        | 12-Feb-20       | T3 - Plan of Adjustment         | Discuss in detail about the issues identified during the weekly Relativity workspace maintenance with India team for week ending 02/07/2020                                                                                                                                                 | 2.20 | 595.00      | 1,309.00              |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in a discussion with N. Macedo (McKinsey), R. Tan (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), to analyze FY19 and FY20 budgetary decisions that were made post fiscal plan certification with recurring and non-recurring impact.                                          | 0.90 | 720.00      | 648.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss additional deep dive slides for DOH related to FY20 YTD through December budget to actuals                                                                                                                | 0.30 | 720.00      | 216.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss deep dive slides for DOH related to FY20 YTD through December budget to actuals                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S. LeBlanc (EY) and B. Zelmanovich (EY) to discuss Tax Incentive Policy and Evaluative Framework draft letter.                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Review of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.11.2020 v2.                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Updating of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.11.2020 v2.                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Review of latest disclosure statement draft for relevant information of Health Center litigation.                                                                                                                                                                                           | 1.10 | 720.00      | 792.00                |
| Zelmanovich, Blanche    | Senior Manager | 12-Feb-20       | T3 - Long Term Projections      | Updating of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.12.2020 v4.                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Zhao, Leqi              | Staff          | 12-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S Tajuddin (EY), L. Zhao (EY) and D. Berger (EY) to discuss rum tax                                                                                                                                                                                             | 0.60 | 245.00      | 147.00                |
| Zhao, Leqi              | Staff          | 12-Feb-20       | T3 - Long Term Projections      | Review Lockbox Agreement document for rum tax forecast                                                                                                                                                                                                                                      | 2.20 | 245.00      | 539.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi             | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Update rum total revenue allocation calculation from 2015 to 2019 by Lockbox Agreement for rum tax forecast                                                                               | 2.20 | 245.00      | 539.00                |
| Zhao, Leqi             | Staff             | 12-Feb-20       | T3 - Long Term Projections      | Verify updated rum total revenue allocation calculation from 2015 to 2019 for rum tax forecast                                                                                            | 0.60 | 245.00      | 147.00                |
| Berger, Daniel L.      | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Create excel spreadsheet that allocates future rum cover over to general fund for FOMB revenue forecasts                                                                                  | 2.90 | 445.00      | 1,290.50              |
| Berk, Adam S.          | Partner/Principal | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                  | 0.40 | 721.00      | 288.40                |
| Burr, Jeremy           | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Participate in meeting with R Tan (EY), S Khan (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the FY20 SRF baseline adjustments in the fiscal plan and implications to FY21         | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy           | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Participate in meeting with L Klumper (FOMB) to discuss the forthcoming department of health meeting agenda and the list of questions to be discussed                                     | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy           | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Prepare updated PayGo comparison file with all of the information we have received by agency for FY19 to FY21 to start discussions with the Government on any major variances             | 1.10 | 595.00      | 654.50                |
| Chan, Jonathan         | Senior            | 13-Feb-20       | T3 - Plan of Adjustment         | Prepare request to eDiscovery team to provide new credentials to external parties at counsel (O'Neill & Borges)                                                                           | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan         | Senior            | 13-Feb-20       | T3 - Plan of Adjustment         | Review Draft Disclosure Statement version received from Proskauer as of 13 Feb 2020 to ensure that wording remains appropriate and updates were made                                      | 1.90 | 445.00      | 845.50                |
| Chan, Jonathan         | Senior            | 13-Feb-20       | T3 - Plan of Adjustment         | Update presentation due to impact from classification changes made by Proskauer as of 12 Feb 2020 for 12/31/2019 testing period balances                                                  | 1.90 | 445.00      | 845.50                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review Debtors Cash Management System section of POA DS for accuracy of inflows and outflows of transactional activity for Title III entities.                                            | 1.10 | 595.00      | 654.50                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review transaction activity for Department of Treasury account X012 at Banco Popular as of 12 31 19 to address questions related to Emergency Funds from Proskauer.                       | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review transaction activity for Department of Treasury account X012 at Banco Popular between 12 31 19 and 02 12 20.                                                                       | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review updated Sources slide in 12 31 19 testing period presentation to incorporate changes in the restriction classifications for Forensic Science Bureau account X681.                  | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review updated Sources slide in 12 31 19 testing period presentation to incorporate changes in the restriction classifications for Public Buildings Authority account X019.               | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review updated Sources slide in 12 31 19 testing period presentation to incorporate changes in the restriction classifications for Public Buildings Authority account X571.               | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review updated Uses slide in 12 31 19 testing period presentation to see updated potential eligible PSA cash as of 12 31 19.                                                              | 0.40 | 595.00      | 238.00                |
| Chepenik, Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S. Ma (Proskauer), B. Blackwell (Proskauer), M. Zerjal (Proskauer), S Tajuddin (EY), and A. Chepenik (EY) to discuss disclosure statement edits.                 | 1.30 | 870.00      | 1,131.00              |
| Chepenik, Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Participate in call with M Zerjal (Proskauer), S Ma (Proskauer), B Blackwell (Proskauer), S Tajuddin (EY), and A Chepenik (EY) to discuss additional edits to the disclosure statement    | 1.20 | 870.00      | 1,044.00              |
| Chepenik, Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with A. Chepenik (EY), and B. Zelmanovich (EY) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO.                  | 0.80 | 870.00      | 696.00                |
| Chepenik, Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with A. Chepenik (EY), B. Zelmanovich (EY), and M. Lopez (FOMB) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO. | 0.20 | 870.00      | 174.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Continue to draft additional analysis and language for Opportunity Zones letter on regulations to DDEC                                                                                          | 1.80 | 870.00      | 1,566.00              |
| Chepenik,Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Draft initial letter on Opportunity Zones regulations for DDEC review                                                                                                                           | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB) and G Ojeda (FOMB) to discuss latest T Soto (Legislature) amendments to tax legislation                                                               | 0.30 | 870.00      | 261.00                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with C. Good (EY), and B. Zelmanovich (EY) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO.                            | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with C. Good (EY), B. Zelmanovich (EY), M. Lopez (FOMB), S. Negron (FOMB) and E. Zayas (FOMB) to discuss internal control/cyber security concerns at ERS/PRIDCO. | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Participate in discussion with S Levy (EY) and C Good (EY) concerning status of various letter reviews requested by M Lopez (FOMB)                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Long Term Projections      | Review data received from ERS / TRS in relation to short term projected paygo costs                                                                                                             | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Review letter communicating DC deficiencies for M Lopez (FOMB)                                                                                                                                  | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 13-Feb-20       | T3 - Plan of Adjustment         | Revise plan of adjustment language edits provided by Proskauer to align with pension changes                                                                                                    | 2.40 | 519.00      | 1,245.60              |
| Hurtado,Sergio Danilo | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Participate in Kronos implementation meeting at Police Precinct in Puerto Nuevo with A Rodriguez (FOMB) and PRPD representatives                                                                | 3.10 | 445.00      | 1,379.50              |
| Hurtado,Sergio Danilo | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Prepare summary on Police Kronos implementation status and next steps                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Research opportunity Zone laws and regulations in Ohio                                                                                                                                          | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Research opportunity Zone laws and regulations in Connecticut                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Khan,Muhammad Suleman | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Participate in meeting with R Tan (EY), S Khan (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the FY20 SRF baseline adjustments in the fiscal plan and implications to FY21               | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior            | 13-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss additional questions for Head of Dept. of Health meeting with FOMB staff members                              | 0.50 | 445.00      | 222.50                |
| LeBlanc,Samantha      | Staff             | 13-Feb-20       | T3 - Long Term Projections      | Draft tax bill response letter.                                                                                                                                                                 | 1.70 | 245.00      | 416.50                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Participate in discussion with S Levy (EY) and C Good (EY) concerning status of various letter reviews requested by M Lopez (FOMB)                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Review deck prepared in response to FOMB questions related to projected PREPA pension funding levels                                                                                            | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Long Term Projections      | Review FOMB letter to ERS regarding irregularities with pension wire transfers                                                                                                                  | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Review agenda for next DC Pension Implementation Meeting                                                                                                                                        | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Review edits to POA for cost of living adjustments for affected plans                                                                                                                           | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Review FOMB letter to ERS regarding delays in DC implementation                                                                                                                                 | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal | 13-Feb-20       | T3 - Plan of Adjustment         | Review FOMB requested edits to McClintock letter                                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Moran-Eserski,Javier  | Senior            | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior            | 13-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior         | 13-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior         | 13-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior         | 13-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                       | 5.90 | 222.50      | 1,312.75              |
| Morris,Michael Thomas | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file Detalle Balance- Law 447 Balance_May 3 2017.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                 | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file Detalle Balance-RF2000 Balance_July 1 2019.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                  | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file Detalle Balance-RF2000 Balance_May 3 2017.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations                                   | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file Informe Pensionados,Incapacitados y Beneficiarios A%C3%B1o Fiscal 2017_vs_2.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.80 | 405.00      | 1,134.00              |
| Neziroski,David       | Staff          | 13-Feb-20       | T3 - Fee Applications / Retention                | Amend exhibit D for November application                                                                                                                                                                                                                                       | 2.80 | 245.00      | 686.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R Tan (EY), S Khan (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the FY20 SRF baseline adjustments in the fiscal plan and implications to FY21                                                                                              | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss internal control/cyber security concerns at ERS/PRIDCO.                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Research the cyber security issues at ERS/PRIDCO/Tourism.                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Participate in call with N. Lawson (McKinsey) to discuss the agency deep dives that could potentially be included in the board deck.                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Review Education budget to actual comparisons prior to call to review documents                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Review letter cyber security issues in Puerto Rico.                                                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager | 13-Feb-20       | T3 - Long Term Projections                       | Participate in a discussion with E. Sepulveda (FOMB), A. Ghosh (McKinsey), S. Panagiotakis (EY), and R. Tan (EY) Department of Corrections update presentation to the upcoming Strategy Session for the Board.                                                                 | 1.20 | 720.00      | 864.00                |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Child Support Administration on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Company for the Integral Development of the Cantera Peninsula on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Conservatory of Music Corporation of Puerto Rico on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Department of Housing on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Integrated Transport Authority on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Municipal Revenue Collection Center (CRIM) on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Puerto Rico Police Bureau on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior         | 13-Feb-20       | T3 - Plan of Adjustment                          | Contact Traditional Lottery on 2/13/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 13-Feb-20       | T3 - Plan of Adjustment                          | Follow up with Forensics Science Bureau to request bank statements for account ending in X065 and X370                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 13-Feb-20       | T3 - Plan of Adjustment                          | Review received communication and documentation from Mental Health Services and Addiction Control Administration after requesting December 2019 information                                                    | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 13-Feb-20       | T3 - Plan of Adjustment                          | Review received communication and documentation from Office for Community and Socioeconomic Development of Puerto Rico after requesting December 2019 information                                              | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 13-Feb-20       | T3 - Plan of Adjustment                          | Review received communication and documentation from Vocational Rehabilitation Administration after requesting December 2019 information                                                                       | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 13-Feb-20       | T3 - Plan of Adjustment                          | Update AH tracker to reflect merged agencies                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | O&B New Restrictions Documents update as of 2/13/2019                                                                                                                                                          | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Promesa Inbox AH Review: Forensic Science Bureau provided bank statements for two accounts                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Promesa Inbox AH Review: Police Bureau confirmation of no new/closed accounts                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Promesa Inbox AH Review: PREPA Citibank CD certificate of closure                                                                                                                                              | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Relativity Folder review - Bank Information                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Relativity Updates - CD accounts                                                                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 13-Feb-20       | T3 - Plan of Adjustment                          | Review disclosure statement TAS portion related to flow of funds (Section III D)                                                                                                                               | 1.40 | 245.00      | 343.00                |
| Santambrogio,Juan       | Executive Director | 13-Feb-20       | T3 - Plan of Adjustment                          | Analyze financial impact of pension threshold changes on pension paygo projections                                                                                                                             | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan       | Executive Director | 13-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with N Jaresko (FOMB) to discuss implementation issue related to social security                                                                                                           | 0.40 | 810.00      | 324.00                |
| Tague,Robert            | Senior Manager     | 13-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert            | Senior Manager     | 13-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                       | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert            | Senior Manager     | 13-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Tague,Robert            | Senior Manager     | 13-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan to Chicago IL.                                                                                                                                                                            | 5.20 | 360.00      | 1,872.00              |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with M Zerjal (Proskauer), S Ma (Proskauer), B Blackwell (Proskauer), S Tajuddin (EY), and A Chepenik (EY) to discuss additional edits to the disclosure statement                         | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with B. Zelmanovich (EY) and S. Tajuddin (EY) to discuss updates to the cash management section of the disclosure statement.                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S. Ma (Proskauer), B. Blackwell (Proskauer), M. Zerjal (Proskauer), S Tajuddin (EY), and A. Chepenik (EY) to discuss disclosure statement edits.                                      | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Edit risks disclosures in the disclosure statement                                                                                                                                                             | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Edit cash management section in the disclosure statement                                                                                                                                                       | 2.10 | 720.00      | 1,512.00              |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Continue to edit cash management section in the disclosure statement                                                                                                                                           | 2.40 | 720.00      | 1,728.00              |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Long Term Projections                       | Prepare additional edits to McClintock letter as requested by N. Jaresko (FOMB)                                                                                                                                | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 13-Feb-20       | T3 - Plan of Adjustment                          | Edit cash management disclosure section per instructions from Proskauer                                                                                                                                        | 1.40 | 720.00      | 1,008.00              |
| Tan,Riyandi             | Manager            | 13-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R Tan (EY), S Khan (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the FY20 SRF baseline adjustments in the fiscal plan and implications to FY21                              | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi             | Manager            | 13-Feb-20       | T3 - Long Term Projections                       | Prepare deep dive analysis slides on implementation challenges faced by Department of Corrections for the upcoming Strategy Session for the Board.                                                             | 1.60 | 595.00      | 952.00                |
| Tan,Riyandi             | Manager            | 13-Feb-20       | T3 - Long Term Projections                       | Participate in a discussion with E. Sepulveda (FOMB), A. Ghosh (McKinsey), S. Panagiotakis (EY), and R. Tan (EY) Department of Corrections update presentation to the upcoming Strategy Session for the Board. | 1.20 | 595.00      | 714.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Venkatramanan,Siddhu | Manager        | 13-Feb-20       | T3 - Plan of Adjustment    | Review and update documentation related to weekly workspace maintenance for week ending 02/07/2020                                                                                                                        | 1.90 | 595.00      | 1,130.50              |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Plan of Adjustment    | Participate in call with B. Zelmanovich (EY) and S. Tajuddin (EY) to discuss updates to the cash management section of the disclosure statement.                                                                          | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with A. Chepenik (EY), and B. Zelmanovich (EY) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO.                                                  | 0.80 | 720.00      | 576.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with A. Chepenik (EY), B. Zelmanovich (EY), and M. Lopez (FOMB) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO.                                 | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with C. Good (EY), and B. Zelmanovich (EY) to discuss draft letter related to internal control/cyber security concerns at ERS/PRIDCO.                                                      | 1.10 | 720.00      | 792.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with C. Good (EY), B. Zelmanovich (EY), M. Lopez (FOMB), S. Negron (FOMB) and E. Zayas (FOMB) to discuss internal control/cyber security concerns at ERS/PRIDCO.                           | 0.90 | 720.00      | 648.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to discuss additional questions for Head of Dept. of Health meeting with FOMB staff members                                                        | 0.50 | 720.00      | 360.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss internal control/cyber security concerns at ERS/PRIDCO.                                                                       | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Review of email with supplemental DOH Due Diligence questions for upcoming meeting between DOH and FOMB.                                                                                                                  | 0.10 | 720.00      | 72.00                 |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Review of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.12.2020 v6.                                                                                                         | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Updating of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.12.2020 v6.                                                                                                       | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Review of updated supplemental DOH Due Diligence questions for upcoming meeting between DOH and FOMB analysts.                                                                                                            | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Updating of supplemental DOH Due Diligence questions for upcoming meeting between DOH and FOMB analysts.                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche  | Senior Manager | 13-Feb-20       | T3 - Long Term Projections | Review of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.13.2020 v3.                                                                                                         | 0.60 | 720.00      | 432.00                |
| Zhao,Leqi            | Staff          | 13-Feb-20       | T3 - Long Term Projections | Refine methodology for rum total revenue allocation method from 2015 to 2019 in Puerto Rico for rum tax forecast                                                                                                          | 1.40 | 245.00      | 343.00                |
| Zheng,Angela         | Staff          | 13-Feb-20       | T3 - Plan of Adjustment    | Review of document uploads for folder closed on January 30, 2020 for the current testing cycle                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Zheng,Angela         | Staff          | 13-Feb-20       | T3 - Plan of Adjustment    | Upload document loadfile through Relativity Desktop Client for folder closed on January 30, 2020                                                                                                                          | 1.40 | 245.00      | 343.00                |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY), M. Ban (EY), D. Berger (EY), L. Zhao (EY), and A. Kebhaj (EY).                                      | 0.90 | 595.00      | 535.50                |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts. | 0.50 | 595.00      | 297.50                |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Review SUT waiver documents for the T3 forecast update                                                                                                                                                                    | 2.70 | 595.00      | 1,606.50              |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Review correspondence on Administrative Code / Rules / Regulations                                                                                                                                                        | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Review of the Urgent Resolution for the Welfare and Recovery -Earthquake                                                                                                                                                  | 1.80 | 595.00      | 1,071.00              |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Update the translation of the Urgent Resolution for the Welfare and Recovery from meeting notes                                                                                                                           | 1.60 | 595.00      | 952.00                |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Create chart and table based on the resolution update                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Ban,Menuka           | Manager        | 14-Feb-20       | T3 - Long Term Projections | Review of the OZ regulation letter from FOMB to verify the original content                                                                                                                                               | 0.80 | 595.00      | 476.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|----------------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L.          | Senior            | 14-Feb-20       | T3 - Long Term Projections      | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY), M. Ban (EY), D. Berger (EY), L. Zhao (EY), and A. Kebhaj (EY).                                                                                                                                                                                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Berger, Daniel L.          | Senior            | 14-Feb-20       | T3 - Long Term Projections      | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts.                                                                                                                                                                                                                                                                                     | 0.50 | 445.00      | 222.50                |
| Burr, Jeremy               | Manager           | 14-Feb-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy               | Manager           | 14-Feb-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY) and J Burr (EY) to prepare for a discussion with the department of justice on the outstanding list of consent decrees in order to update the fiscal plan                                                                                                                                                                                                                                                                                                         | 1.20 | 595.00      | 714.00                |
| Burr, Jeremy               | Manager           | 14-Feb-20       | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Carpenter, Christina Maria | Senior            | 14-Feb-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 445.00      | 133.50                |
| Carpenter, Christina Maria | Senior            | 14-Feb-20       | T3 - Long Term Projections      | Revise presentation slide on preliminary alternatives for Commonwealth agency privatizations, closures, and consolidations, to include total FY21 budget targets by category                                                                                                                                                                                                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Carpenter, Christina Maria | Senior            | 14-Feb-20       | T3 - Long Term Projections      | Revise presentation slide on preliminary alternatives for Commonwealth agency privatizations, closures, and consolidations, to include potential operational transfers implied and proposed next steps for FOMB                                                                                                                                                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan             | Senior            | 14-Feb-20       | T3 - Plan of Adjustment         | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 14 February 2020 for accurate testing of account balances.                                                                                                                                                                                                                                                                             | 1.10 | 445.00      | 489.50                |
| Chan, Jonathan             | Senior            | 14-Feb-20       | T3 - Plan of Adjustment         | Review file names of received document as of 14 February 2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                                                                                                                                                                                                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Chepenik, Adam Brandon     | Partner/Principal | 14-Feb-20       | T3 - Long Term Projections      | Continue to make additional updates to Opportunity Zones regulation letter and impact on fiscal plan                                                                                                                                                                                                                                                                                                                                                                                                          | 1.90 | 870.00      | 1,653.00              |
| Chepenik, Adam Brandon     | Partner/Principal | 14-Feb-20       | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB) to discuss edits to cyber forecast letter                                                                                                                                                                                                                                                                                                                                                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon     | Partner/Principal | 14-Feb-20       | T3 - Long Term Projections      | Update draft cyber impact letter for M Lopez (FOMB) review                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.30 | 870.00      | 261.00                |
| Chun, Sung H.              | Staff             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.70 | 271.00      | 189.70                |
| Chun, Sung H.              | Staff             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.40 | 271.00      | 379.40                |
| Chun, Sung H.              | Staff             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.90 | 271.00      | 243.90                |
| Chun, Sung H.              | Staff             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.10 | 271.00      | 298.10                |
| Culp, Noelle B.            | Staff             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.10 | 271.00      | 298.10                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title   | Date of Service | Project Category                                 | Redacted Description                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|---------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.80 | 271.00      | 216.80                |
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.70 | 271.00      | 189.70                |
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.20 | 271.00      | 54.20                 |
| Culp,Noelle B.          | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.20 | 271.00      | 54.20                 |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.50 | 271.00      | 135.50                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose        | Staff   | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Good JR,Clark E         | Manager | 14-Feb-20       | T3 - Plan of Adjustment                          | Participate in a call with J. Santambrogio (EY), C. Good (EY), and R. Tan (EY) to discuss actuarial data for sensitivity analysis. | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E         | Manager | 14-Feb-20       | T3 - Long Term Projections                       | Participate in call with M. Lopez (FOMB), S. Tajuddin (EY), S. Levy (EY), and C. Good (EY) re: various catch up pension topics     | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E         | Manager | 14-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan PR to Dallas TX                                                                                               | 6.00 | 259.50      | 1,557.00              |
| Good JR,Clark E         | Manager | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                           | 1.40 | 519.00      | 726.60                |
| Hallmark,Nicholas Glenn | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Translate joint resolution document sections 1-6 for review and commenting                                                         | 2.20 | 445.00      | 979.00                |
| Hallmark,Nicholas Glenn | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Translate joint resolution document sections 7-15 for review and commenting                                                        | 2.30 | 445.00      | 1,023.50              |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Participate in call with S. Hurtado (EY) and S. Panagiotakis (EY) to discuss police deep dive update deck.                         | 0.50 | 445.00      | 222.50                |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Prepare analysis on Police FY20 headcount changes in comparison to fiscal plan projections                                         | 1.80 | 445.00      | 801.00                |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Analyze impact on budget from differences in Police actual headcount in comparison to fiscal plan projections                      | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Analyze Police roster for officers being transferred from office to field                                                          | 1.30 | 445.00      | 578.50                |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Prepare summary of officers being transferred from office to field in comparison to OARTH's classifications and posted positions   | 2.10 | 445.00      | 934.50                |
| Hurtado,Sergio Danilo   | Senior  | 14-Feb-20       | T3 - Long Term Projections                       | Prepare summary analysis of civilianization progress                                                                               | 1.40 | 445.00      | 623.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY), M. Ban (EY), D. Berger (EY), L. Zhao (EY), and A. Kebhaj (EY).                                                                                           | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts.                                                      | 0.50 | 445.00      | 222.50                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Research opportunity Zone laws and regulations in Louisiana                                                                                                                                                                                                                    | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Research opportunity Zone laws and regulations in Rhode Island                                                                                                                                                                                                                 | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Research opportunity Zone laws and regulations in Hawaii                                                                                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Research opportunity Zone laws and regulations in Arkansas                                                                                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior             | 14-Feb-20       | T3 - Long Term Projections                       | Summarize analysis of state experiences with subnational Opportunity Zone incentives                                                                                                                                                                                           | 1.80 | 445.00      | 801.00                |
| LeBlanc,Samantha      | Staff              | 14-Feb-20       | T3 - Long Term Projections                       | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts.                                                      | 0.50 | 245.00      | 122.50                |
| LeBlanc,Samantha      | Staff              | 14-Feb-20       | T3 - Long Term Projections                       | Working session with S. LeBlanc (EY) and B. Zelmanovich (EY) to review the tax incentive report.                                                                                                                                                                               | 2.30 | 245.00      | 563.50                |
| LeBlanc,Samantha      | Staff              | 14-Feb-20       | T3 - Long Term Projections                       | Working session with S. LeBlanc (EY) and B. Zelmanovich (EY) to update the tax incentive letter.                                                                                                                                                                               | 1.90 | 245.00      | 465.50                |
| LeBlanc,Samantha      | Staff              | 14-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                       | 5.00 | 122.50      | 612.50                |
| Levy,Sheva R          | Partner/Principal  | 14-Feb-20       | T3 - Long Term Projections                       | Participate in call with M. Lopez (FOMB), S. Tajuddin (EY), S. Levy (EY), and C. Good (EY) re: various catch up pension topics                                                                                                                                                 | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 14-Feb-20       | T3 - Long Term Projections                       | Review distribution of PREPA pensioners at different cut thresholds                                                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 14-Feb-20       | T3 - Plan of Adjustment                          | Participate in conference call with S Levy (EY) and M Lopez (FOMB) to discuss pension claim solicitation process                                                                                                                                                               | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 14-Feb-20       | T3 - Plan of Adjustment                          | Review O'Neil & Burgess response to pension cost of living adjustments for ERS                                                                                                                                                                                                 | 0.40 | 721.00      | 288.40                |
| Mackie,James          | Executive Director | 14-Feb-20       | T3 - Long Term Projections                       | Edit 205 letter on opportunity zone regulations                                                                                                                                                                                                                                | 1.60 | 810.00      | 1,296.00              |
| Moran-Eserski,Javier  | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier  | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Morris,Michael Thomas | Senior             | 14-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                                                                                        | 5.30 | 202.50      | 1,073.25              |
| Morris,Michael Thomas | Senior             | 14-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file Informe Pensionados,Incapacitados y Beneficiarios A%C3%B1o Fiscal 2019 vs 2.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 14-Feb-20       | T3 - Long Term Projections                       | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY), M. Ban (EY), D. Berger (EY), L. Zhao (EY), and A. Kebhaj (EY).                                                                                           | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 14-Feb-20       | T3 - Long Term Projections                       | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts.                                                      | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 14-Feb-20       | T3 - Long Term Projections                       | Disaster Zone Tax Suspension/Credits - summarize and initial assessment of provisions of earth quake tax suspension and credits                                                                                                                                                | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 14-Feb-20       | T3 - Long Term Projections                       | Opportunity Zones - Review of State Administrative Code for 8 states adopting Opportunity Zone legislations in 2019 in comparison to Puerto Rico                                                                                                                               | 2.20 | 810.00      | 1,782.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R        | Executive Director | 14-Feb-20       | T3 - Long Term Projections        | Opportunity Zone - review and assessment of Maryland OZ regulations fro application to Puerto Rico and initial review of revised FOMB draft letter on PR OZ regulations                                                                                                                                                                                                                                                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Neziroski, David         | Staff              | 14-Feb-20       | T3 - Fee Applications / Retention | Prepare additional updates to exhibit B                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2.70 | 245.00      | 661.50                |
| Neziroski, David         | Staff              | 14-Feb-20       | T3 - Fee Applications / Retention | Review comments received for expense detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1.20 | 245.00      | 294.00                |
| Neziroski, David         | Staff              | 14-Feb-20       | T3 - Fee Applications / Retention | Prepare staffing tab for November application                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Neziroski, David         | Staff              | 14-Feb-20       | T3 - Fee Applications / Retention | Prepare budget tab for November monthly application                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Nguyen, Jimmy            | Staff              | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.80 | 271.00      | 487.80                |
| Nguyen, Jimmy            | Staff              | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.70 | 271.00      | 460.70                |
| Nguyen, Jimmy            | Staff              | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.90 | 271.00      | 514.90                |
| Nguyen, Jimmy            | Staff              | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.20 | 271.00      | 54.20                 |
| Nichols, Carly           | Manager            | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.20 | 519.00      | 103.80                |
| Nichols, Carly           | Manager            | 14-Feb-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.80 | 519.00      | 934.20                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to prepare for a discussion with the department of justice on the outstanding list of consent decrees in order to update the fiscal plan                                                                                                                                                                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Participate in call with S. Hurtado (EY) and S. Panagiotakis (EY) to discuss police deep dive update deck.                                                                                                                                                                                                                                                                                                                                                                                                    | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Draft questions for the consent decree meeting.                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Review historical police overtime to understand trends.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Review DOH due diligence questions for meeting with agency                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Revise the corrections and correctional health deck                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia      | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections        | Review the fiscal plan to understand teacher social security implementation.                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Perform level one testing on seven accounts marked as "Testing Required" for December 2019                                                                                                                                                                                                                                                                                                                                                                                                                    | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Promesa Inbox AH Review: Department of Housing updated contact                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Promesa Inbox AH Review: Land Authority bank statements (not needed) and source and use of funds information                                                                                                                                                                                                                                                                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Relativity Folder review - Consent Letters                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Relativity Folder review - Restriction Information                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Review accounts needing testing that were recently uploaded from the 2/6/2020 Upload to Relativity folder                                                                                                                                                                                                                                                                                                                                                                                                     | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Review duplicate documents found in 1.30.2020 folder to ensure documentation was properly uploaded                                                                                                                                                                                                                                                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff              | 14-Feb-20       | T3 - Plan of Adjustment           | Review issues with 1.30.2020 Relativity folder to ensure documentation was properly uploaded                                                                                                                                                                                                                                                                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to perform sensitivity analysis of cash balances for the purposes of supporting negotiations with Committee of Retirees.                                                                                                                                                                                                                                                                                                                      | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY), C. Good (EY), and R. Tan (EY) to discuss actuarial data for sensitivity analysis.                                                                                                                                                                                                                                                                                                                                                                            | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Plan of Adjustment         | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY) to discuss cash balance question                                                                                                                                                                                                                                                                                                                                                                                                              | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to review cash model update for multiple scenario analysis per client request for the purposes of supporting negotiations with Committee of Retirees.                                                                                                                                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Plan of Adjustment         | Review analysis of pension threshold scenarios to be presented to FOMB during strategy session                                                                                                                                                                                                                                                                                                                                                                                                                | 2.40 | 810.00      | 1,944.00              |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Long Term Projections      | Review draft presentation on potential agency closures based on fiscal plan and budget measures                                                                                                                                                                                                                                                                                                                                                                                                               | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 14-Feb-20       | T3 - Long Term Projections      | Review draft version of presentation to FOMB on Department of Corrections deep dive diligence                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.80 | 810.00      | 648.00                |
| Stricklin, Todd         | Senior             | 14-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for marginal cut with freeze scenario                                                                                                                                                                                                                                                                               | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd         | Senior             | 14-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for marginal cut with freeze scenario                                                                                                                                                                                                                                                                             | 1.40 | 405.00      | 567.00                |
| Stricklin, Todd         | Senior             | 14-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension cents per kilowatt hour load necessary to achieve full funding within 30 years beginning in fiscal year 2021 for marginal cut with freeze scenario                                                                                                                                                                                                                                                                                                                                    | 1.60 | 405.00      | 648.00                |
| Stricklin, Todd         | Senior             | 14-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming less electricity demand for baseline scenario                                                                                                                                                                                                                                                                                                   | 1.90 | 405.00      | 769.50                |
| Stuber, Emily Grace     | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.80 | 405.00      | 729.00                |
| Stuber, Emily Grace     | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.20 | 405.00      | 81.00                 |
| Stuber, Emily Grace     | Senior             | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.10 | 405.00      | 445.50                |
| Tague, Robert           | Senior Manager     | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 14-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 14-Feb-20       | T3 - Long Term Projections      | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-Feb-20       | T3 - Plan of Adjustment         | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY) to discuss cash balance question                                                                                                                                                                                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Participate in call with M. Lopez (FOMB), S. Tajuddin (EY), S. Levy (EY), and C. Good (EY) re: various catch up pension topics                                                                                                                                                                                                                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts.                                                                                                                                                                                                                                                                                     | 0.50 | 720.00      | 360.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Plan of Adjustment    | Continue to edit cash management disclosure section per instructions from Proskauer                                                                                                                                                                                                                                                                                                                                                                                                                           | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Plan of Adjustment    | Participate in call with D. Desatnik (Proskauer) to discuss clawback disclosures                                                                                                                                                                                                                                                                                                                                                                                                                              | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Plan of Adjustment    | Continue to edit disclosure statement cash management section                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.40 | 720.00      | 1,728.00              |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Review budget submission letter                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Review DC implementation statistics file                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Review DC implementation letter                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Prepare additional updates for DC implementation agenda                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Review slides prepared by PAS team on PREPA pension funding needs while market shocks in effect                                                                                                                                                                                                                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 595.00      | 178.50                |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to perform sensitivity analysis of cash balances for the purposes of supporting negotiations with Committee of Retirees.                                                                                                                                                                                                                                                                                                                      | 1.20 | 595.00      | 714.00                |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY), C. Good (EY), and R. Tan (EY) to discuss actuarial data for sensitivity analysis.                                                                                                                                                                                                                                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to review cash model update for multiple scenario analysis per client request for the purposes of supporting negotiations with Committee of Retirees.                                                                                                                                                                                                                                                                                         | 0.90 | 595.00      | 535.50                |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Plan of Adjustment    | Update cash model for various sensitivity scenario requests per client request for the purposes of supporting negotiations with Committee of Retirees.                                                                                                                                                                                                                                                                                                                                                        | 3.60 | 595.00      | 2,142.00              |
| Tan, Riyandi            | Manager        | 14-Feb-20       | T3 - Long Term Projections | Revise Department of Corrections presentation on progress of deep dives following review from team.                                                                                                                                                                                                                                                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Venkatramanan, Siddhu   | Manager        | 14-Feb-20       | T3 - Plan of Adjustment    | Make changes to Field and User workspace permissions in Relativity for week ending 02/07/2020                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.20 | 595.00      | 1,309.00              |
| Zelmanovich, Blanche    | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY), B. Zelmanovich (EY), J. Burr (EY), R. Tan (EY), C. Carpenter (EY), G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), and J. Truchon-Poliard (McKinsey) to discuss expectations for today's FY21 budget submission from the Office of Management and Budget, upcoming consent decrees meeting with the Department of Justice, agency-specific meetings in March, 2020 Fiscal Plan timeline, and initial Fiscal Plan update decisions | 0.30 | 720.00      | 216.00                |
| Zelmanovich, Blanche    | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Working session with S. LeBlanc (EY) and B. Zelmanovich (EY) to review the tax incentive report.                                                                                                                                                                                                                                                                                                                                                                                                              | 2.30 | 720.00      | 1,656.00              |
| Zelmanovich, Blanche    | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Working session with S. LeBlanc (EY) and B. Zelmanovich (EY) to update the tax incentive letter.                                                                                                                                                                                                                                                                                                                                                                                                              | 1.90 | 720.00      | 1,368.00              |
| Zelmanovich, Blanche    | Senior Manager | 14-Feb-20       | T3 - Long Term Projections | Updating of letter from FOMB to Omar Marrero Dated February 14 2020 - Recent Cyber Situations.                                                                                                                                                                                                                                                                                                                                                                                                                | 0.70 | 720.00      | 504.00                |
| Zhao, Leqi              | Staff          | 14-Feb-20       | T3 - Long Term Projections | Participate in opportunity zone assignment discussion to prepare comments on the proposed regulation D. Mullins (EY), M. Ban (EY), D. Berger (EY), L. Zhao (EY), and A. Kebhaj (EY).                                                                                                                                                                                                                                                                                                                          | 0.90 | 245.00      | 220.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao,Leqi              | Staff              | 14-Feb-20       | T3 - Long Term Projections      | Participate in working session with S. LeBlanc (EY), S. Tajuddin (EY), D. Mullins (EY), D. Berger (EY), A. Kebhaj (EY), L. Zhao (EY), M. Ban (EY), and G. Ojeda (PROMESA) to discuss the proposed Sales and Use Tax cuts. | 0.50 | 245.00      | 122.50                |
| Zhao,Leqi              | Staff              | 14-Feb-20       | T3 - Long Term Projections      | Review tax reform document after earthquake to estimate potential impact on sales and use tax                                                                                                                             | 2.30 | 245.00      | 563.50                |
| Zhao,Leqi              | Staff              | 14-Feb-20       | T3 - Long Term Projections      | Review tax reform document after earthquake for estimating potential impact on personal income tax                                                                                                                        | 2.20 | 245.00      | 539.00                |
| Chun,Sung H.           | Staff              | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.40 | 271.00      | 108.40                |
| Chun,Sung H.           | Staff              | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.70 | 271.00      | 189.70                |
| Levy,Sheva R           | Partner/Principal  | 15-Feb-20       | T3 - Plan of Adjustment         | Prepare E-mail correspondence for Prime Clerk regarding pension data for solicitation                                                                                                                                     | 0.30 | 721.00      | 216.30                |
| Mackie,James           | Executive Director | 15-Feb-20       | T3 - Long Term Projections      | Continue to 205 letter on opportunity zone regulations                                                                                                                                                                    | 0.90 | 810.00      | 729.00                |
| Malhotra,Gaurav        | Partner/Principal  | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.10 | 870.00      | 957.00                |
| Malhotra,Gaurav        | Partner/Principal  | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.90 | 870.00      | 1,653.00              |
| Malhotra,Gaurav        | Partner/Principal  | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.50 | 870.00      | 1,305.00              |
| Panagiotakis,Sofia     | Senior Manager     | 15-Feb-20       | T3 - Long Term Projections      | Review cyber security letter drafted in response to wire fraud.                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Santambrogio,Juan      | Executive Director | 15-Feb-20       | T3 - Long Term Projections      | Participate in call with M. Lopez (FOMB), S. Tajuddin (EY), and J. Santambrogio (EY) to discuss DC implementation issues                                                                                                  | 0.40 | 810.00      | 324.00                |
| Stuber,Emily Grace     | Senior             | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.80 | 405.00      | 324.00                |
| Stuber,Emily Grace     | Senior             | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.80 | 405.00      | 324.00                |
| Stuber,Emily Grace     | Senior             | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.90 | 405.00      | 364.50                |
| Stuber,Emily Grace     | Senior             | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.90 | 405.00      | 364.50                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.90 | 720.00      | 1,368.00              |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.50 | 720.00      | 1,080.00              |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager     | 15-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 15-Feb-20       | T3 - Long Term Projections      | Participate in call with M. Lopez (FOMB), S. Tajuddin (EY), and J. Santambrogio (EY) to discuss DC implementation issues                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 15-Feb-20       | T3 - Long Term Projections      | Edit letter to ERS re: DC implementation                                                                                                                                                                                  | 1.40 | 720.00      | 1,008.00              |
| Zelmanovich,Blanche    | Senior Manager     | 15-Feb-20       | T3 - Long Term Projections      | Updating of Tax Incentive Policy and Evaluative Framework 205 letter and Accompanying Report - DRAFT 02.15.2020 v1.                                                                                                       | 0.90 | 720.00      | 648.00                |
| Burr,Jeremy            | Manager            | 16-Feb-20       | T3 - Long Term Projections      | Prepare a due diligence question list to be used for meetings with the department of justice on consent decrees to support updates to the fiscal plan                                                                     | 2.10 | 595.00      | 1,249.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon  | Partner/Principal  | 16-Feb-20       | T3 - Plan of Adjustment         | Conference call with J Santambrogio (EY), C Good (EY), S Levy (EY) and A Chepenik (EY) to discuss pension balloting process                                                                  | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 16-Feb-20       | T3 - Long Term Projections      | Edit opportunity zones regulatory language                                                                                                                                                   | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 16-Feb-20       | T3 - Long Term Projections      | Edit pension DC implementation letter                                                                                                                                                        | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon  | Partner/Principal  | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Culp,Noelle B.         | Staff              | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.         | Staff              | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.40 | 271.00      | 108.40                |
| Good JR,Clark E        | Manager            | 16-Feb-20       | T3 - Plan of Adjustment         | Conference call with J Santambrogio (EY), C Good (EY), S Levy (EY) and A Chepenik (EY) to discuss pension balloting process                                                                  | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E        | Manager            | 16-Feb-20       | T3 - Plan of Adjustment         | Participate in call with C Good (EY) and S Levy (EY) to discuss availability of census data for pension balloting process                                                                    | 0.80 | 519.00      | 415.20                |
| Kane,Collin            | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.80 | 405.00      | 324.00                |
| Kane,Collin            | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Kane,Collin            | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Kane,Collin            | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Levy,Sheva R           | Partner/Principal  | 16-Feb-20       | T3 - Plan of Adjustment         | Conference call with J Santambrogio (EY), C Good (EY), S Levy (EY) and A Chepenik (EY) to discuss pension balloting process                                                                  | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R           | Partner/Principal  | 16-Feb-20       | T3 - Plan of Adjustment         | Participate in call with C Good (EY) and S Levy (EY) to discuss availability of census data for pension balloting process                                                                    | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R           | Partner/Principal  | 16-Feb-20       | T3 - Plan of Adjustment         | Review updated letter on Defined Contribution plan implementation delays                                                                                                                     | 0.40 | 721.00      | 288.40                |
| Mullins,Daniel R       | Executive Director | 16-Feb-20       | T3 - Long Term Projections      | Opportunity Zone - Edit 205 letter, confirming text and responding to comments                                                                                                               | 1.90 | 810.00      | 1,539.00              |
| Panagiotakis,Sofia     | Senior Manager     | 16-Feb-20       | T3 - Long Term Projections      | Review requested revisions on the Corrections deck from the FOMB team.                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Santambrogio,Juan      | Executive Director | 16-Feb-20       | T3 - Plan of Adjustment         | Conference call with J Santambrogio (EY), C Good (EY), S Levy (EY) and A Chepenik (EY) to discuss pension balloting process                                                                  | 0.70 | 810.00      | 567.00                |
| Santambrogio,Juan      | Executive Director | 16-Feb-20       | T3 - Plan of Adjustment         | Review draft letter to the Government regarding defined contribution plan implementation issues                                                                                              | 0.40 | 810.00      | 324.00                |
| Stuber,Emily Grace     | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Stuber,Emily Grace     | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Stuber,Emily Grace     | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.40 | 405.00      | 162.00                |
| Stuber,Emily Grace     | Senior             | 16-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 16-Feb-20       | T3 - Plan of Adjustment         | Review cash accounts revisions redline circulated by Proskauer                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Ban,Menuka             | Manager            | 17-Feb-20       | T3 - Long Term Projections      | Review data request template for Hacienda to provide feedback                                                                                                                                | 2.70 | 595.00      | 1,606.50              |
| Burr,Jeremy            | Manager            | 17-Feb-20       | T3 - Long Term Projections      | Prepare a template for the consent decree meetings with the department of justice to be used to gather information showing all the key question fields and listing all known consent decrees | 1.40 | 595.00      | 833.00                |
| Chan,Jonathan          | Senior             | 17-Feb-20       | T3 - Plan of Adjustment         | Perform second level review of Banco Popular statement received 16 February 2020 for Forensic Science Bureau account X065 as of 12/31/2019 testing period                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan          | Senior             | 17-Feb-20       | T3 - Plan of Adjustment         | Perform second level review of Banco Popular statement received 16 February 2020 for Forensic Science Bureau account X370 as of 12/31/2019 testing period                                    | 0.10 | 445.00      | 44.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name            | Title   | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------|---------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Perform second level review of Citibank statement received 17 February 2020 for Puerto Rico Federal Affairs Administration account ending X332 for 12/31/2019 testing period                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Perform second level review of Economic Development Bank statement received 16 February 2020 for Puerto Rico Ports Authority accounts as of 12/31/2019 testing period                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Perform second level review of Invesco statement received 16 February 2020 for Automobile Accident Insurance Administration account X306 as of 12/31/2019 testing period                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Prepare update email to eDiscovery team to assist with updates to standardize "Asserted to be Restricted" categories                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Update Disclosure Statement Exhibit J to update balances due to updates from counsel as of 17 Feb 2020                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Chan,Jonathan   | Senior  | 17-Feb-20       | T3 - Plan of Adjustment                          | Update Disclosure Statement for changes to categorizations due to updates from counsel as of 17 Feb 2020                                                                                                                                                  | 2.30 | 445.00      | 1,023.50              |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Analyze differences between Office of Court Administration and General Court of Justice to understand independence of agencies for reporting total number of Title III Commonwealth Entities within the Plan of Adjustment Disclosure Statement.          | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Review status of account holder responses as of 02 17 20 to 12 31 19 requests.                                                                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Review update on non-responsive agencies as of 02 17 20.                                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Review updated Debtor's Cash Section of the POA DS circulated by Proskauer on 02 16 20 to ensure updates sent on 02 11 20 were implemented in the Disclosure Statement.                                                                                   | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Review updated Exhibit J for the Debtor's Cash Section of the POA DS circulated by Proskauer on 02 16 20 to ensure updates sent on 02 11 20 were implemented in the Exhibit.                                                                              | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Update analysis for reporting cash balances as of the 12 31 19 testing period to change classification of accounts from "Asserted to be Restricted" to "Unrestricted" to align with the updated Disclosure Statement circulated by Proskauer on 02 16 20. | 2.30 | 595.00      | 1,368.50              |
| Chawla,Sonia    | Manager | 17-Feb-20       | T3 - Plan of Adjustment                          | Update cash balances for 911 Emergency Systems Bureau account X238 in the Debtor's Cash Section of the POA DS for the 12 31 19 testing period.                                                                                                            | 0.90 | 595.00      | 535.50                |
| Culp,Noelle B.  | Staff   | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.90 | 271.00      | 243.90                |
| Culp,Noelle B.  | Staff   | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.70 | 271.00      | 189.70                |
| Culp,Noelle B.  | Staff   | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.  | Staff   | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.30 | 271.00      | 81.30                 |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Levy (EY), A Figueroa (FOMB), J Santambrogio (EY), M Lopez (FOMB), S Tajuddin (EY) and C Good (EY) regarding PREPA pension funding levels based on varied contribution levels                                                  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Dallas TX to San Juan PR                                                                                                                                                                                                                      | 4.60 | 259.50      | 1,193.70              |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E | Manager | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                  | 0.40 | 519.00      | 207.60                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E         | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E         | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E         | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E         | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E         | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |
| Kane,Collin             | Senior            | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 2.20 | 405.00      | 891.00                |
| Khan,Muhammad Suleman   | Senior            | 17-Feb-20       | T3 - Long Term Projections                       | Prepared PPT slide describing changes in FY19-FY21 general fund budget for DOH for deep dive analysis                                                                                                    | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman   | Senior            | 17-Feb-20       | T3 - Long Term Projections                       | Prepared PPT slide describing changes in FY19-FY21 special revenue fund budget for DOH deep dive analysis                                                                                                | 0.60 | 445.00      | 267.00                |
| LeBlanc,Samantha        | Staff             | 17-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                 | 5.00 | 122.50      | 612.50                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY), S Levy (EY) and T Stricklin (EY) regarding additional PREPA pension scenarios                                                                                  | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Levy (EY), A Figueroa (FOMB), J Santambrogio (EY), M Lopez (FOMB), S Tajuddin (EY) and C Good (EY) regarding PREPA pension funding levels based on varied contribution levels | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S Levy (EY), J Santambrogio (EY), P Possinger (Proskauer) and Steve Ma (Proskauer) regarding pension ballot process                                                             | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review Class 25A description in disclosure statement, including cost of living references                                                                                                                | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review Class 25B description in disclosure statement, including AFSCME provision applicability                                                                                                           | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review Class 25C description in disclosure statement, including freeze references                                                                                                                        | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review Class 25D description in disclosure statement, including treatment for different hire dates                                                                                                       | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review Class 25E description in disclosure statement, including rollover references                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 17-Feb-20       | T3 - Plan of Adjustment                          | Review pension aspects of FY 2020 budget reflected in disclosure statement                                                                                                                               | 0.30 | 721.00      | 216.30                |
| Maciejewski,Brigid Jean | Manager           | 17-Feb-20       | T3 - Fee Applications / Retention                | Review draft of November application in preparation for November fee application filing                                                                                                                  | 3.20 | 595.00      | 1,904.00              |
| Moran-Eserski,Javier    | Senior            | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier    | Senior            | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier    | Senior            | 17-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                 | 5.80 | 222.50      | 1,290.50              |
| Morris,Michael Thomas   | Senior            | 17-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR                                                                                                                                                                  | 4.80 | 202.50      | 972.00                |
| Nichols,Carly           | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.40 | 519.00      | 207.60                |
| Nichols,Carly           | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.40 | 519.00      | 207.60                |
| Nichols,Carly           | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |
| Nichols,Carly           | Manager           | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis, Sofia      | Senior Manager     | 17-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia      | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review the opportunity zones letter drafted by the team                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia      | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review the questions and documentation prepared for the consent decree meeting to provide comments.                                                                                                      | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia      | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review the Corrections deck for the Board to provide comments and understand budget implications.                                                                                                        | 0.70 | 720.00      | 504.00                |
| Sanchez-Riveron, Déborah | Staff              | 17-Feb-20       | T3 - Plan of Adjustment                          | Communicate via email with E. Rios (First Bank) regarding outstanding December 2019 requests                                                                                                             | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 17-Feb-20       | T3 - Plan of Adjustment                          | Communicate via email with J. Pineda (Citibank) regarding three PREPA accounts marked as "Closed per AH" to confirm account status                                                                       | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff              | 17-Feb-20       | T3 - Plan of Adjustment                          | Review FI follow up items needed to determine outstanding items as of 2/17/2019                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron, Déborah | Staff              | 17-Feb-20       | T3 - Plan of Adjustment                          | Review restriction documentation received as of 2/17/2020 for updates to O&B - accounts outside of threshold                                                                                             | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron, Déborah | Staff              | 17-Feb-20       | T3 - Plan of Adjustment                          | Review restriction documentation received as of 2/17/2020 for updates to O&B - accounts within threshold                                                                                                 | 2.10 | 245.00      | 514.50                |
| Santambrogio, Juan       | Executive Director | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Levy (EY), A Figueroa (FOMB), J Santambrogio (EY), M Lopez (FOMB), S Tajuddin (EY) and C Good (EY) regarding PREPA pension funding levels based on varied contribution levels | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 17-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S Levy (EY), J Santambrogio (EY), P Possinger (Proskauer) and Steve Ma (Proskauer) regarding pension ballot process                                                             | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 17-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                  | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan       | Executive Director | 17-Feb-20       | T3 - Long Term Projections                       | Review list of proposed questions in preparation for meeting with Department of Justice regarding consent decrees                                                                                        | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 17-Feb-20       | T3 - Plan of Adjustment                          | Prepare draft materials to be presented to FOMB staff regarding status of teachers social security and freeze provisions                                                                                 | 1.40 | 810.00      | 1,134.00              |
| Stricklin, Todd          | Senior             | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY), S Levy (EY) and T Stricklin (EY) regarding additional PREPA pension scenarios                                                                                  | 0.30 | 405.00      | 121.50                |
| Stricklin, Todd          | Senior             | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Levy (EY), A Figueroa (FOMB), M Lopez (FOMB) and T Stricklin (EY) regarding pension funding sensitivity to PREPA demand variations                                            | 0.30 | 405.00      | 121.50                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY), S Levy (EY) and T Stricklin (EY) regarding additional PREPA pension scenarios                                                                                  | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Participate in call with S Levy (EY), A Figueroa (FOMB), J Santambrogio (EY), M Lopez (FOMB), S Tajuddin (EY) and C Good (EY) regarding PREPA pension funding levels based on varied contribution levels | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan revisions proposal memorandum circulated by McKinsey                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review portfolio of disaster relief programs presentation                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review terms and conditions of issuing grants under new CDBG program                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review federal register notice summary relating to CDBG-mitigation grant funding                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review article discussing property title issues related to disaster relief grants                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Plan of Adjustment                          | Review open litigation re: Commonwealth Title III case in the Disclosure statement                                                                                                                       | 1.30 | 720.00      | 936.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Plan of Adjustment                          | Research missing accounts flagged by Proskauer                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan to compare to new disaster relief programs                                                                                                                                            | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 17-Feb-20       | T3 - Plan of Adjustment                          | Review cash management draft                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi             | Manager            | 17-Feb-20       | T3 - Plan of Adjustment                          | Analyze List of Entities that Comprise the Commonwealth Central Government to ensure completeness.                                                                                                       | 1.40 | 595.00      | 833.00                |
| Venkatramanan, Siddhu    | Manager            | 17-Feb-20       | T3 - Plan of Adjustment                          | Perform review on Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/14/2020                                              | 2.10 | 595.00      | 1,249.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche       | Senior Manager | 17-Feb-20       | T3 - Plan of Adjustment    | Review of comparison of draft exhibit I to the disclosure statement versus Sabana file received on February 14.                                                     | 1.20 | 720.00      | 864.00                |
| Zhao,Leqi                 | Staff          | 17-Feb-20       | T3 - Long Term Projections | Research on data availability on municipality level for estimating earthquake impact on personal income tax                                                         | 2.10 | 245.00      | 514.50                |
| Ban,Menuka                | Manager        | 18-Feb-20       | T3 - Long Term Projections | Review of email draft of data request template and Earth Quake Tax Deferral, Suspension and Credit - Time line of effects                                           | 2.10 | 595.00      | 1,249.50              |
| Berger,Daniel L.          | Senior         | 18-Feb-20       | T3 - Long Term Projections | Update tax revenue forecast models for FOMB                                                                                                                         | 2.10 | 445.00      | 934.50                |
| Burr,Jeremy               | Manager        | 18-Feb-20       | T3 - Long Term Projections | Prepare FY20 and FY21 PayGo package to support analysis of the year over year variance                                                                              | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Prepare response to entity inclusion list in the plan of adjustment disclosure documents                                                                            | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager        | 18-Feb-20       | T3 - Long Term Projections | Review the FY20 appropriations for social security to prepare for discussion regarding implementation strategies for teachers                                       | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy               | Manager        | 18-Feb-20       | T3 - Long Term Projections | Prepare analysis of the 210 line items in the FY21 budget submission related to consent decrees to support discussions with the Department of Justice               | 2.10 | 595.00      | 1,249.50              |
| Carpenter,Christina Maria | Senior         | 18-Feb-20       | T3 - Long Term Projections | Revise presentation slide on preliminary alternatives for Commonwealth agency privatizations, closures, and consolidations, to include FY20 budget target by agency | 0.80 | 445.00      | 356.00                |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Citibank statement received 17 February 2020 for School of Plastic Arts and Design account ending X355 for 12/31/2019 testing period | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Economic Development Bank bank statement for Program for Youth Affairs accounts for 12/31/2019 testing period                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received 17 February 2020 for PRASA account ending x970 for 12/31/2019 testing period                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Santander bank statement received 17 February 2020 for DDEC account ending X138 for 12/31/2019 testing period                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Performed second level review of Economic Development Bank bank statement for Highway and Transportation Authority accounts for 12/31/2019 testing period           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Performed second level review of Economic Development Bank bank statement for Industrial Development Company accounts for 12/31/2019 testing period                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Performed second level review of Economic Development Bank bank statement for State Office of Energy Public Policy accounts for 12/31/2019 testing period           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Update Disclosure Statement Exhibit J to update balances due to updates from counsel as of 18 Feb 2020                                                              | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan             | Senior         | 18-Feb-20       | T3 - Plan of Adjustment    | Update Disclosure Statement for changes to categorizations due to updates from counsel as of 18 Feb 2020                                                            | 2.90 | 445.00      | 1,290.50              |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Analyze Ambac Rule 2004 papers request cash and asset documentation from the 06 30 19 testing period.                                                               | 1.80 | 595.00      | 1,071.00              |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Prepare email to M. Zerjal (Proskauer), R. Kim (Proskauer), and E. Trigo (O&B) with information regarding restriction categorization for PHA account X292.          | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Review list of new restrictions documentation between 01 27 20 and 02 17 20 to send to E. Trigo (O&B) for legal due diligence review.                               | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Review population of accounts as of the 12 31 19 testing period for municipalities.                                                                                 | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Review restrictions documentation provided by The Children's Trust for accounts included in email to O&B.                                                           | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia              | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Review restrictions documentation provided by UPR for accounts included in email to O&B.                                                                            | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 18-Feb-20       | T3 - Plan of Adjustment                          | Review restrictions information provided by Public Housing Administration for account X292 as of the 12 31 19 testing period.                                    | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 18-Feb-20       | T3 - Plan of Adjustment                          | Send email to M. Zerjal (Proskauer), R. Kim (Proskauer), and E. Trigo (O&B) with information regarding restriction categorization for PHA account X292.          | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | T3 - Long Term Projections                       | Continue to edit tax forecast letter for G Ojeda (FOMB) review                                                                                                   | 2.10 | 870.00      | 1,827.00              |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | T3 - Plan of Adjustment                          | Make additional edits to cash section of disclosure statement based on new information provided                                                                  | 2.20 | 870.00      | 1,914.00              |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                                       | 4.00 | 435.00      | 1,740.00              |
| Chepenik,Adam Brandon | Partner/Principal | 18-Feb-20       | T3 - Long Term Projections                       | Write tax incentives forecast challenges letter with Act 60                                                                                                      | 3.70 | 870.00      | 3,219.00              |
| Dougherty,Ryan Curran | Senior            | 18-Feb-20       | T3 - Long Term Projections                       | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the Education dept analysis.                                                      | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 18-Feb-20       | T3 - Long Term Projections                       | Prepare draft slide of total government headcount in order to show trust employees population.                                                                   | 1.30 | 445.00      | 578.50                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with C. Good (EY), J. Santambrogio (EY), and R. Tan (EY) on pension cut scenarios sensitivity analysis to support negotiations. | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                         | 0.40 | 519.00      | 207.60                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.10 | 519.00      | 51.90                 |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.10 | 519.00      | 51.90                 |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.10 | 519.00      | 51.90                 |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Hurtado,Sergio Danilo | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare slide detailing Police's historical overtime trends by type                                                                                                                                    | 2.10 | 445.00      | 934.50                |
| Hurtado,Sergio Danilo | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare slide detailing Police's changing headcount numbers in comparison to fiscal plan projections                                                                                                   | 1.90 | 445.00      | 845.50                |
| Hurtado,Sergio Danilo | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare slide comparing crime statistics correlation with Police overtime hours                                                                                                                        | 2.20 | 445.00      | 979.00                |
| Hurtado,Sergio Danilo | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare slide summarizing civilianization status and statistics                                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Hurtado,Sergio Danilo | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare Police deep dive status presentation based on FY20 data received to date                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Kane,Collin           | Senior  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.70 | 405.00      | 283.50                |
| Kane,Collin           | Senior  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.60 | 405.00      | 243.00                |
| Kane,Collin           | Senior  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 0.60 | 405.00      | 243.00                |
| Kane,Collin           | Senior  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                               | 1.40 | 405.00      | 567.00                |
| Khan,Muhammad Suleman | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to prepare for meeting with FOMB analysts regarding presentation for strategy session regarding Dept. of Healthcare information | 0.20 | 445.00      | 89.00                 |
| Khan,Muhammad Suleman | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S Khan (EY), B Zelmanovich (EY) and FOMB analysts regarding deep-dive strategy session for Dept. of Health                                                         | 1.30 | 445.00      | 578.50                |
| Khan,Muhammad Suleman | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare specific questions relating to DOH's budget for review regarding deep dive analysis                                                                                                            | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior  | 18-Feb-20       | T3 - Long Term Projections      | Prepare waterfall structure for DoH comparing changes in FY19-FY21 SRF budget for deep dive analysis                                                                                                   | 1.20 | 445.00      | 534.00                |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Review and analyze Joint Resolution RCC16.                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Analyze Executive Order 2020-010.                                                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Review Emergency Regulations letter.                                                                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Review FINAL Emergency Regulations letter.                                                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Review and analyze letter to Natalie "Enforcement of EO 2020-010."                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Draft letter on recommendations on EO2020-0XX.                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Revise Act 60 tax incentives letter.                                                                                                                                                                   | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Updating Act 60 Tax Incentives report.                                                                                                                                                                 | 1.20 | 245.00      | 294.00                |
| LeBlanc,Samantha      | Staff   | 18-Feb-20       | T3 - Long Term Projections      | Draft and update letter on Executive Order 2020-0XX.                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 18-Feb-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss PREPA pension funding sensitivity testing                                                                                                                           | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 18-Feb-20       | T3 - Long Term Projections      | Review potential additional sensitivity scenarios for PREPA funding projections                                                                                                                                                        | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal  | 18-Feb-20       | T3 - Plan of Adjustment         | Participate in call with A Chepenik (EY), B Gordon (Jenner), P Possinger (Proskauer) and S Levy (EY) regarding COR ballot procedures                                                                                                   | 0.60 | 721.00      | 432.60                |
| Malhotra,Gaurav       | Partner/Principal  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 1.40 | 870.00      | 1,218.00              |
| Malhotra,Gaurav       | Partner/Principal  | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 2.30 | 870.00      | 2,001.00              |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 2.30 | 445.00      | 1,023.50              |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier  | Senior             | 18-Feb-20       | T3 - Long Term Projections      | Analyze the FY20 PayGo budget to see how it compares to prior year budgets and actual costs                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.40 | 405.00      | 162.00                |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                               | 0.20 | 405.00      | 81.00                 |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | T3 - Plan of Adjustment         | Review consistency of the field maps coded to import files into the valuation system to ensure that comparisons / data validations are comparing properly                                                                              | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | T3 - Plan of Adjustment         | Prepare coding to incorporate file TRS - Actuario-20170430 Nuevo Query.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 18-Feb-20       | T3 - Plan of Adjustment         | Prepare coding to incorporate file TRS - Actuario-20191231 Nuevo Query.xlsx for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 18-Feb-20       | T3 - Long Term Projections      | Earth Quake Tax Relief - review of details of relief resolution and development of timeline of effects across calendar and fiscal years                                                                                                | 2.90 | 810.00      | 2,349.00              |
| Mullins,Daniel R      | Executive Director | 18-Feb-20       | T3 - Long Term Projections      | Earth Quake Tax Relief - identification of data requirements by 25 affected municipalities and modeling specification necessary to complete fiscal analysis of effects for submission to Hacienda                                      | 2.60 | 810.00      | 2,106.00              |
| Panagiotakis,Sofia    | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss Corrections and implementation of the pension cut.                                                                                                   | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia    | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the Education dept analysis.                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections      | Review the disclosure statement to understand timing and implantation of the pension cut.                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections      | Review revised corrections deck to understand impact to the FY21 budget and the verify that historical budget information is accurate.                                                                                                 | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia      | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss status of various analyses for the upcoming FOMB strategy session.   | 0.30 | 720.00      | 216.00                |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Cardiovascular Center of Puerto Rico and the Caribbean Corporation on 2/18/20 for 12/30 follow up after no response after a previous follow up           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Maritime Transport Authority on 2/18/20 for 12/30 follow up after no response after a previous follow up                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Metropolitan Bus Authority on 2/18/20 for 12/30 follow up after no response after a previous follow up                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Ponce Ports Authority on 2/18/20 for 12/30 follow up after no response after a previous follow up                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Project Corporation ENLACE Cano Martin Pena on 2/18/20 for 12/30 follow up after no response after a previous follow up                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 18-Feb-20       | T3 - Plan of Adjustment    | Contact Public Housing Administration for 12/30 follow up after no response after a previous follow up                                                           | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Convention Center District Authority of Puerto Rico account ending in 590       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Department of Economic Development and Commerce account ending in 138           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Highway and Transportation Authority account ending in "ERS"                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Industrial Commission account ending in 143                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Industrial Development Company account ending in "ERS"                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Land Authority de Puerto Rico account ending in "ERS"                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: PR Federal Affairs Administration account ending in 324                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: PR Federal Affairs Administration account ending in 332                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Program of Youth Affairs account ending in "ERS"                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in 970          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: School of Plastic Arts and Design account ending in 355                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing for accounts with new information for December 2019: State Office of Energy Public Policy account ending in "ERS"                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Review draft of email communication to O&B regarding restriction documentation received as of 2/17/2020                                                          | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Update agency org. chart for General Court of Justice and other Judicial Branch agencies according to guidance from O&B                                          | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Update draft of email communication to O&B regarding restriction documentation received as of 2/17/2020                                                          | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 18-Feb-20       | T3 - Plan of Adjustment    | Update review comments in Relativity for accounts tested after 2/7/2020 presentations for accurate account tracking                                              | 1.20 | 245.00      | 294.00                |
| Santambrogio,Juan       | Executive Director | 18-Feb-20       | T3 - Plan of Adjustment    | Participate in a working session with C. Good (EY), J. Santambrogio (EY), and R. Tan (EY) on pension cut scenarios sensitivity analysis to support negotiations. | 1.30 | 810.00      | 1,053.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to revise pension cut scenarios sensitivity analysis for additional scenarios and tables to support negotiations.                                      | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss Corrections and implementation of the pension cut.                                                                                              | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Plan of Adjustment                          | Review draft model to reflect scenarios related to pension key terms and conditions to be presented to the FOMB                                                                                                                   | 2.60 | 810.00      | 2,106.00              |
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Long Term Projections                       | Review information available on headcount by agency including number of trust employees                                                                                                                                           | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Long Term Projections                       | Review draft analysis of Department of Health deep dive diligence                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan      | Executive Director | 18-Feb-20       | T3 - Plan of Adjustment                          | Prepare presentation materials in preparation for meeting with teachers union in relation to social security                                                                                                                      | 0.80 | 810.00      | 648.00                |
| Stricklin, Todd         | Senior             | 18-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming less electricity demand for flat cut with freeze scenario           | 1.20 | 405.00      | 486.00                |
| Stricklin, Todd         | Senior             | 18-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for baseline scenario   | 2.40 | 405.00      | 972.00                |
| Stricklin, Todd         | Senior             | 18-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for baseline scenario | 1.90 | 405.00      | 769.50                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                          | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                          | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                          | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                          | 1.30 | 720.00      | 936.00                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 18-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with B. Zelmanovich (EY) and S. Tajuddin (EY) related consent degree                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 18-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                                                                                                        | 3.50 | 360.00      | 1,260.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 18-Feb-20       | T3 - Plan of Adjustment                          | Review list of budget entities to confirm that none should be on disclosure statement exhibit I                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 18-Feb-20       | T3 - Long Term Projections                       | Review consent degree for Consejo Ponce to determine terms of payment                                                                                                                                                             | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 18-Feb-20       | T3 - Plan of Adjustment                          | Review tax risk write up for disclosure statement prepared by counsel                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tan, Riyandi            | Manager            | 18-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with C. Good (EY), J. Santambrogio (EY), and R. Tan (EY) on pension cut scenarios sensitivity analysis to support negotiations.                                                                  | 1.30 | 595.00      | 773.50                |
| Tan, Riyandi            | Manager            | 18-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with J. Santambrogio (EY) and R. Tan (EY) to revise pension cut scenarios sensitivity analysis for additional scenarios and tables to support negotiations.                                      | 0.70 | 595.00      | 416.50                |
| Tan, Riyandi            | Manager            | 18-Feb-20       | T3 - Long Term Projections                       | Participate in a working session with A. Ghosh (McKinsey) and E. Sepulveda (FOMB) on Department of Corrections deep dive deck for Board Strategy Session following client review.                                                 | 1.30 | 595.00      | 773.50                |
| Tan, Riyandi            | Manager            | 18-Feb-20       | T3 - Plan of Adjustment                          | Analyze actuarial data to prepare sensitivity analysis to support negotiations with creditors per client request including all surplus available to Commonwealth.                                                                 | 2.70 | 595.00      | 1,606.50              |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Analyze actuarial data to prepare sensitivity analysis to support negotiations with creditors per client request excluding certain surplus at risk with regards to Corporations.                                                                                                                                                                                                                                                                                                       | 1.90 | 595.00      | 1,130.50              |
| Venkatramanan,Siddhu | Manager        | 18-Feb-20       | T3 - Plan of Adjustment    | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/14/2020                                                                                                                                                                                                                                                                                                                                      | 2.70 | 595.00      | 1,606.50              |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in meeting with B. Zelmanovich (EY) and S. Tajuddin (EY) related consent degree                                                                                                                                                                                                                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) to prepared for meeting with FOMB analysts regarding presentation for strategy session regarding Dept. of Health                                                                                                                                                                                                                                                                                                | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S Khan (EY), B Zelmanovich (EY) and FOMB analysts regarding deep-dive strategy session for Dept. of Health                                                                                                                                                                                                                                                                                                                                         | 1.30 | 720.00      | 936.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in meeting with M. Perez (FOMB), and L. Klumper (FOMB) to discuss DOH deep dive meeting with the finance director of DOH.                                                                                                                                                                                                                                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in meeting with G. Maldonado (FOMB), M. Perez (FOMB), and L. Klumper (FOMB) to discuss key deliverables for the upcoming strategy session related to the DOH deep dive.                                                                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in meeting with L. Klumper (FOMB) and A. Lopez (FOMB) to discuss next steps in the DOH deep dive as related to the presentation for the strategy session.                                                                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in meeting with G. Maldonado (FOMB) to discuss timing of full DOH deep dive presentation.                                                                                                                                                                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Review of emails from N. Jaresko related to draft presentation for FOMB Board Meeting.                                                                                                                                                                                                                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in working meeting with McKinsey to discuss DOH as it relates to the upcoming FOMB strategy meeting.                                                                                                                                                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Review of California RN Staffing Ratio Law related to DOH deep dive.                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche  | Senior Manager | 18-Feb-20       | T3 - Long Term Projections | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss status of various analyses for the upcoming FOMB strategy session.                                                                                                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Ban,Menuka           | Manager        | 19-Feb-20       | T3 - Long Term Projections | Review tax forecast model results in order to provide comments to team                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.80 | 595.00      | 1,666.00              |
| Berger,Daniel L.     | Senior         | 19-Feb-20       | T3 - Long Term Projections | Update tax forecast deliverable for changes to forecast models                                                                                                                                                                                                                                                                                                                                                                                                                         | 2.30 | 445.00      | 1,023.50              |
| Berger,Daniel L.     | Senior         | 19-Feb-20       | T3 - Long Term Projections | Continue to update tax revenue forecast models for FOMB                                                                                                                                                                                                                                                                                                                                                                                                                                | 2.90 | 445.00      | 1,290.50              |
| Burr,Jeremy          | Manager        | 19-Feb-20       | T3 - Long Term Projections | Participate in a meeting with J. Burr (EY), J. Moran-Eserski (EY) to review FY21 PayGo expense projections                                                                                                                                                                                                                                                                                                                                                                             | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy          | Manager        | 19-Feb-20       | T3 - Long Term Projections | Prepare final meeting template and consent decree database to support discussions with the department of justice                                                                                                                                                                                                                                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Chan,Jonathan        | Senior         | 19-Feb-20       | T3 - Plan of Adjustment    | Perform manual changes to restriction categorization for account IDs to which there were changes from Proskauer, as of 18 Feb 2020                                                                                                                                                                                                                                                                                                                                                     | 1.60 | 445.00      | 712.00                |
| Chan,Jonathan        | Senior         | 19-Feb-20       | T3 - Plan of Adjustment    | Prepare list of account IDs for Ankura (D. Barrett) at their request for their analysis of changes to restriction categories                                                                                                                                                                                                                                                                                                                                                           | 2.60 | 445.00      | 1,157.00              |
| Chan,Jonathan        | Senior         | 19-Feb-20       | T3 - Plan of Adjustment    | Prepare updates to eDiscovery team regarding required script updates for efficient reporting as of 19 Feb 2020.                                                                                                                                                                                                                                                                                                                                                                        | 1.90 | 445.00      | 845.50                |
| Chawla,Sonia         | Manager        | 19-Feb-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer, O&B, PJT, and EY to discuss Ambac Rule 2004 requests for cash and assets documentation as of 6/30/2019.<br><br>Attendees include: A. Chepenik (EY), A. DeCamp (EY), T. Pannell (EY), R. Thomas (EY), S. Tajuddin (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), C. Febus (Proskauer), L. Stafford (Proskauer), E. Trigo (O&B), H. Bauer (O&B), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia         | Manager        | 19-Feb-20       | T3 - Plan of Adjustment    | Review status of FI responses as of 02 19 20 to 12 31 19 requests.                                                                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia         | Manager        | 19-Feb-20       | T3 - Plan of Adjustment    | Review updated list of new restrictions documentation between 01 27 20 and 02 17 20 to send to E. Trigo (O&B) for legal due diligence review.                                                                                                                                                                                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 19-Feb-20       | T3 - Plan of Adjustment         | Review updated restrictions information provided by Public Housing Administration for account X292 as of the 12 31 19 testing period.                                                                                                                                                                                                                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 19-Feb-20       | T3 - Plan of Adjustment         | Review UPR restrictions documentation provided in 2018 as part of the IFAT analysis.                                                                                                                                                                                                                                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 19-Feb-20       | T3 - Plan of Adjustment         | Send email to Banco Popular to follow up on outstanding items sent on 01 08 20, 01 14 20, and 01 21 20, for the 12 31 19 testing period cash balances requests.                                                                                                                                                                                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer, O&B, PJT, and EY to discuss Ambac Rule 2004 requests for cash and assets documentation as of 6/30/2019.<br><br>Attendees include: A. Chepenik (EY), A. DeCamp (EY), T. Pannell (EY), R. Thomas (EY), S. Tajuddin (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), C. Febus (Proskauer), L. Stafford (Proskauer), E. Trigo (O&B), H. Bauer (O&B), W. Everts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Plan of Adjustment         | Participate in call with A Chepenik (EY), B Gordon (Jenner), P Possinger (Proskauer) and S Levy (EY) regarding COR ballot procedures                                                                                                                                                                                                                                                                                                                                                   | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S LeBlanc (EY) and A Chepenik (EY) to discuss Opportunity Zones and Tax Incentive materials for DDEC meeting                                                                                                                                                                                                                                                                                                                                               | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Plan of Adjustment         | Participate in meeting with S Tajuddin (EY) and A Chepenik (EY) to discuss edits to cash section of disclosure statement                                                                                                                                                                                                                                                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in working discussion with A Chepenik (EY) and S LeBlanc (EY) on slides for Act 60 Tax Incentives and Opportunity Zones meeting with DDEC.                                                                                                                                                                                                                                                                                                                                 | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Continue drafting employee contribution notice letter for M Lopez (FOMB) review                                                                                                                                                                                                                                                                                                                                                                                                        | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Continue to edits to opportunity zones regulation review                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in call with T Soto (Legislature) M Martinez (Legislature) on proposed tax legislation scoring                                                                                                                                                                                                                                                                                                                                                                             | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in discussion with G Ojeda (FOMB) to discuss T Soto (Legislature) tax change proposal                                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in meeting with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB) and AAFAF to discuss proposed executive orders                                                                                                                                                                                                                                                                                                                                                           | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Participate in prep meeting with N Jaresko (FOMB) to discuss proposed executive orders                                                                                                                                                                                                                                                                                                                                                                                                 | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Prepare additional analysis on pending revenue communications for G Ojeda (FOMB)                                                                                                                                                                                                                                                                                                                                                                                                       | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Feb-20       | T3 - Long Term Projections      | Review updated paygo data for updated letter                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.30 | 870.00      | 261.00                |
| Day,Timothy Sean      | Manager           | 19-Feb-20       | T3 - Long Term Projections      | Review PREPA model coding for marginal cut implemented over a \$1200 threshold for active participants                                                                                                                                                                                                                                                                                                                                                                                 | 2.50 | 519.00      | 1,297.50              |
| Day,Timothy Sean      | Manager           | 19-Feb-20       | T3 - Long Term Projections      | Review PREPA model coding for marginal cut implemented over a \$1200 threshold for inactive participants                                                                                                                                                                                                                                                                                                                                                                               | 1.90 | 519.00      | 986.10                |
| Dougherty,Ryan Curran | Senior            | 19-Feb-20       | T3 - Long Term Projections      | Participate in meeting with L Olazabel (FOMB) to discuss trust employee data from Comptroller.                                                                                                                                                                                                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 19-Feb-20       | T3 - Plan of Adjustment         | Review revenues data from McKinsey to include in disclosure statement.                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 19-Feb-20       | T3 - Long Term Projections      | Update headcount analysis with comments from team                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 19-Feb-20       | T3 - Long Term Projections      | Update Board strategy slide deck with comments from team                                                                                                                                                                                                                                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.20 | 519.00      | 103.80                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 1.70 | 519.00      | 882.30                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                           | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with S Levy (EY) and C Clark (EY) to discuss census data processing needed for COR solicitation                                             | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with C Good (EY), M Morris (EY) and C Ortiz (FOMB) to assess completeness of ERS share point as to files previously uploaded on FOMB system | 0.60 | 519.00      | 311.40                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Participate in call with S. Hurtado (EY) and S. Panagiotakis (EY) to discuss revisions to the police deck                                                          | 0.30 | 445.00      | 133.50                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Prepare slide detailing Police's historical overtime trends by type                                                                                                | 2.10 | 445.00      | 934.50                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Amend slide detailing Police's changing headcount numbers in comparison to fiscal plan projections                                                                 | 1.70 | 445.00      | 756.50                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Amend slide comparing crime statistics correlation with Police overtime hours                                                                                      | 1.40 | 445.00      | 623.00                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Amend slide summarizing civilianization status and statistics                                                                                                      | 1.80 | 445.00      | 801.00                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Amend Police deep dive status presentation based on FY20 data received to date                                                                                     | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with A Rodriguez (FOMB) to discuss Police status update presentation in advance of potential Board presentation / discussion                | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) regarding DOH deep dive related to UDH request for increase in nurse staffing levels        | 1.40 | 445.00      | 623.00                |
| Khan,Muhammad Suleman | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY), B Zelmanovich (EY) and EY Healthcare experts to discuss nursing ratios in the US                                  | 0.40 | 445.00      | 178.00                |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with S LeBlanc (EY) and A Chepenik (EY) to discuss Opportunity Zones and Tax Incentive materials for DDEC meeting                           | 0.20 | 245.00      | 49.00                 |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Participate in working discussion with A Chepenik (EY) and S LeBlanc (EY) on slides for Act 60 Tax Incentives and Opportunity Zones meeting with DDEC.             | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Create slide of opportunity zone concerns.                                                                                                                         | 1.40 | 245.00      | 343.00                |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Create slide of Act 60 tax incentive concerns.                                                                                                                     | 3.20 | 245.00      | 784.00                |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Review Act 60 tax incentive letter.                                                                                                                                | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Update Act 60 tax incentive concerns slides.                                                                                                                       | 1.30 | 245.00      | 318.50                |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Prepare correspondence regarding Act 60 tax incentive slides and opportunity zone slides with concerns for DDEC meeting.                                           | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff             | 19-Feb-20       | T3 - Long Term Projections                       | Review and Analyze Tax Cuts and Payfors file.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Levy,Sheva R          | Partner/Principal | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with A Chepenik (EY), B Gordon (Jenner), P Possinger (Proskauer) and S Levy (EY) regarding COR ballot procedures                               | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal | 19-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Cleveland OH to San Juan, PR                                                                                                                           | 6.00 | 360.50      | 2,163.00              |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                               | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 19-Feb-20       | T3 - Long Term Projections                       | Review pension costs under multiple PREPA pension cut scenarios varying thresholds / cut percentage                                                                                                                                                                                    | 1.40 | 721.00      | 1,009.40              |
| Levy,Sheva R          | Partner/Principal  | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with S Levy (EY) and C Clark (EY) to discuss census data processing needed for COR solicitation                                                                                                                                                                 | 0.80 | 721.00      | 576.80                |
| Malhotra,Gaurav       | Partner/Principal  | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                               | 2.60 | 870.00      | 2,262.00              |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Long Term Projections                       | Participate in a meeting with J. Burr (EY), J. Moran-Eserski (EY) to review FY21 PayGo expense projections                                                                                                                                                                             | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Long Term Projections                       | Analyze FY21 PayGo budget submitted by the government in the February Sabana to compare this to FOMB's target budget for FY21                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Long Term Projections                       | Analyze FY19 actual payments made by retirees to see how it compares to the budgeted amount and whether it was under- or over-budgeted                                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier  | Senior             | 19-Feb-20       | T3 - Long Term Projections                       | Prepare an analysis to compare historical PayGo budget vs. collections                                                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Morris,Michael Thomas | Senior             | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with C Good (EY), M Morris (EY) and C Ortiz (FOMB) to assess completeness of ERS share point as to files previously uploaded on FOMB system                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Morris,Michael Thomas | Senior             | 19-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 1 at Jul 1 2019.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 19-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 1 at May 3 2017.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 19-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 3 at Jul 1 2019.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.90 | 405.00      | 1,174.50              |
| Morris,Michael Thomas | Senior             | 19-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 3 at May 3 2017.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 19-Feb-20       | T3 - Long Term Projections                       | Earth quake Tax Relief - reviewing and summarizing assessment and transmitting documents to FOMB                                                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 19-Feb-20       | T3 - Long Term Projections                       | Earth quake tax relief - Revenue Forecasting - review of forecasting results, specification of adjustments, review and edit of interim report                                                                                                                                          | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 19-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Baltimore, MD to San Juan, PR                                                                                                                                                                                                                                              | 6.90 | 405.00      | 2,794.50              |
| Mullins,Daniel R      | Executive Director | 19-Feb-20       | T3 - Long Term Projections                       | Review materials for presentation                                                                                                                                                                                                                                                      | 0.90 | 810.00      | 729.00                |
| Panagiotakis,Sofia    | Senior Manager     | 19-Feb-20       | T3 - Long Term Projections                       | Participate in call with S. Hurtado (EY) and S. Panagiotakis (EY) to discuss revisions to the police deck                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager     | 19-Feb-20       | T3 - Long Term Projections                       | Review the Police Implementation update deck to provide comments                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 19-Feb-20       | T3 - Long Term Projections                       | Review surplus analysis prepared by McKinsey                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                           | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Pannell, William Winder Thomas | Partner/Principal  | 19-Feb-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer, O&B, PJT, and EY to discuss Ambac Rule 2004 requests for cash and assets documentation as of 6/30/2019.<br><br>Attendees include: A. Chepenik (EY), A. DeCamp (EY), T. Pannell (EY), R. Thomas (EY), S. Tajuddin (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), C. Febus (Proskauer), L. Stafford (Proskauer), E. Trigo (O&B), H. Bauer (O&B), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.70 | 870.00      | 609.00                |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Department of Family on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Housing Financing Authority on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Land Authority de Puerto Rico on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Municipal Finance Agency (MFA) for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Office of Legislative Services on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Ports Authority on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Public Housing Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Public Private Partnership Authority on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Contact Statistics Institute of PR on 2/19/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Department of Family after requesting December 2019 information                                                                                                                                                                                                                                                                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Department of Health after requesting December 2019 information                                                                                                                                                                                                                                                                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Public Housing Administration after requesting December 2019 information                                                                                                                                                                                                                                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Ramirez, Jessica I.            | Senior             | 19-Feb-20       | T3 - Plan of Adjustment    | Review received communication and documentation from Puerto Rico Municipal Finance Agency after requesting December 2019 information                                                                                                                                                                                                                                                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron, Déborah       | Staff              | 19-Feb-20       | T3 - Plan of Adjustment    | Review restriction information sent in binder by University of Puerto Rico to provide to FOMB for analysis                                                                                                                                                                                                                                                                                                                                                                             | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah       | Staff              | 19-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Banco Popular                                                                                                                                                                                                                                                                                                                                                                               | 2.70 | 245.00      | 661.50                |
| Sanchez-Riveron, Déborah       | Staff              | 19-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: General Information                                                                                                                                                                                                                                                                                                                                                                         | 1.20 | 245.00      | 294.00                |
| Santambrogio, Juan             | Executive Director | 19-Feb-20       | T3 - Long Term Projections | Review fiscal plan updates prepared by McKinsey team to be incorporated into cash projections                                                                                                                                                                                                                                                                                                                                                                                          | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan             | Executive Director | 19-Feb-20       | T3 - Plan of Adjustment    | Review draft slides to be used for preparation for meeting with teachers union regarding social security implementation                                                                                                                                                                                                                                                                                                                                                                | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan             | Executive Director | 19-Feb-20       | T3 - Plan of Adjustment    | Review cash flow scenarios to be presented in FOMB strategy session using various scenarios on the key terms of the pension SUT                                                                                                                                                                                                                                                                                                                                                        | 2.70 | 810.00      | 2,187.00              |
| Stricklin, Todd                | Senior             | 19-Feb-20       | T3 - Long Term Projections | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming decreased electricity demand for marginal cut with freeze scenario                                                                                                                                                                                                                                                       | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd                | Senior             | 19-Feb-20       | T3 - Long Term Projections | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for flat cut with freeze scenario                                                                                                                                                                                                                                            | 1.90 | 405.00      | 769.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 1-3 for marginal cut with freeze scenario                                                                                                                                                                                                                                        | 1.80 | 405.00      | 729.00                |
| Stricklin,Todd         | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for flat cut with freeze scenario                                                                                                                                                                                                                                          | 2.30 | 405.00      | 931.50                |
| Stricklin,Todd         | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension cents per kilowatt hour reactionary increase necessary to achieve full funding within 30 years beginning in fiscal year 2021 assuming underperforming asset returns for years 23-25 for marginal cut with freeze scenario                                                                                                                                                                                                                                      | 1.90 | 405.00      | 769.50                |
| Stricklin,Todd         | Senior            | 19-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension valuation for a system freeze in 2020 with 8.5% flat cut above monthly threshold \$1,500                                                                                                                                                                                                                                                                                                                                                                       | 2.20 | 405.00      | 891.00                |
| Tague,Robert           | Senior Manager    | 19-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR.                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5.10 | 360.00      | 1,836.00              |
| Tague,Robert           | Senior Manager    | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager    | 19-Feb-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 19-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with S Tajuddin (EY) and A Chepenik (EY) to discuss edits to cash section of disclosure statement                                                                                                                                                                                                                                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with Proskauer, O&B, PJT, and EY to discuss Ambac Rule 2004 requests for cash and assets documentation as of 6/30/2019.<br><br>Attendees include: A. Chepenik (EY), A. DeCamp (EY), T. Pannell (EY), R. Thomas (EY), S. Tajuddin (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), C. Febus (Proskauer), L. Stafford (Proskauer), E. Trigo (O&B), H. Bauer (O&B), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Feb-20       | T3 - Plan of Adjustment                          | Continue to prepare edits to cash management section in the disclosure statement                                                                                                                                                                                                                                                                                                                                                                                                       | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Feb-20       | T3 - Plan of Adjustment                          | Review FY 2019 budget to identify if any HTA appropriations were budgeted                                                                                                                                                                                                                                                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Feb-20       | T3 - Long Term Projections                       | Prepare final edits to the individual contribution letter                                                                                                                                                                                                                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tan,Riyandi            | Manager           | 19-Feb-20       | T3 - Long Term Projections                       | Prepare analysis for headcount of total/trust employees by years by agency for purposes of Board Strategy Session.                                                                                                                                                                                                                                                                                                                                                                     | 1.90 | 595.00      | 1,130.50              |
| Thomas,Richard I       | Partner/Principal | 19-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with Proskauer, O&B, PJT, and EY to discuss Ambac Rule 2004 requests for cash and assets documentation as of 6/30/2019.<br><br>Attendees include: A. Chepenik (EY), A. DeCamp (EY), T. Pannell (EY), R. Thomas (EY), S. Tajuddin (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), C. Febus (Proskauer), L. Stafford (Proskauer), E. Trigo (O&B), H. Bauer (O&B), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.70 | 870.00      | 609.00                |
| Venkatramanan,Siddhu   | Manager           | 19-Feb-20       | T3 - Plan of Adjustment                          | Discuss in detail about the issues identified during the weekly Relativity workspace maintenance with India team for week ending 02/14/2020                                                                                                                                                                                                                                                                                                                                            | 2.40 | 595.00      | 1,428.00              |
| Zelmanovich,Blanche    | Senior Manager    | 19-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY) and B Zelmanovich (EY) regarding DOH deep dive related to UDH request for increase in nurse staffing levels                                                                                                                                                                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Zelmanovich,Blanche    | Senior Manager    | 19-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S Khan (EY), B Zelmanovich (EY) and EY Healthcare experts to discuss nursing ratios in the US                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche    | Senior Manager    | 19-Feb-20       | T3 - Long Term Projections                       | Review of Nurse Salary Analysis in DOH versus Puerto Rico.                                                                                                                                                                                                                                                                                                                                                                                                                             | 0.20 | 720.00      | 144.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche       | Senior Manager | 19-Feb-20       | T3 - Long Term Projections | Participate in meeting with M. Perez (FOMB) to discuss administrative headcount analysis at DOH.                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Zelmanovich,Blanche       | Senior Manager | 19-Feb-20       | T3 - Long Term Projections | Participate in meeting with M. Perez (FOMB), L. Klumper (FOMB) and A. Lopez (FOMB) to discuss DOH FY21 budget request for payroll as it relates to the DOH deep dive.                                                             | 0.20 | 720.00      | 144.00                |
| Zelmanovich,Blanche       | Senior Manager | 19-Feb-20       | T3 - Long Term Projections | Review of emails related to information requests for the upcoming strategy session presentation.                                                                                                                                  | 0.10 | 720.00      | 72.00                 |
| Zelmanovich,Blanche       | Senior Manager | 19-Feb-20       | T3 - Long Term Projections | Review of Nurse Patient Ratio Analysis                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Zelmanovich,Blanche       | Senior Manager | 19-Feb-20       | T3 - Long Term Projections | Participate in meeting with L. Klumper (FOMB) and A. Lopez (FOMB) to discuss DOH deep dive analysis on nursing headcount.                                                                                                         | 1.20 | 720.00      | 864.00                |
| Zhao,Leqi                 | Staff          | 19-Feb-20       | T3 - Long Term Projections | Update the model from linear to log linear for tobacco tax forecast for tobacco tax forecast                                                                                                                                      | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi                 | Staff          | 19-Feb-20       | T3 - Long Term Projections | Update model specification to include cement production for tobacco tax forecast                                                                                                                                                  | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi                 | Staff          | 19-Feb-20       | T3 - Long Term Projections | Review results from model that includes cement production for tobacco tax forecast                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Berger,Daniel L.          | Senior         | 20-Feb-20       | T3 - Long Term Projections | Update tax forecast deliverable for changes to forecast models                                                                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.          | Senior         | 20-Feb-20       | T3 - Long Term Projections | Review earthquake relief legislation for tax revenue analysis for FOMB                                                                                                                                                            | 1.40 | 445.00      | 623.00                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Plan of Adjustment    | Participate in a working session with R. Dougherty (EY), R. Tan (EY), and J. Burr (EY) to analyze impact on Cash Balances after proposed update to fiscal plan.                                                                   | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Long Term Projections | Participate in meeting with E Trigo (O'Neil), Proskauer, J Santambrogio (EY) and J Burr (EY) to review continuous budgeting appropriations based on formulas set in local laws to support arguments related to a bondholder claim | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Long Term Projections | Participate in prep meeting for the department of justice with G Maldonado (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss consent decrees obligated by the Commonwealth to support updates to the fiscal plan             | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Long Term Projections | Participate in working meeting with J Santambrogio (EY) and J Burr (EY) to review continuous budgeting appropriations based on formulas set in local laws to support arguments related to the                                     | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Plan of Adjustment    | Review the current working capital analysis to support creditor cash distribution assumptions to be presented to the FOMB during the upcoming strategy session                                                                    | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Long Term Projections | Review the continuous appropriation workbook prepared by O'Neill to support the FOMB's to support counsel arguments regarding annual appropriations                                                                               | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager        | 20-Feb-20       | T3 - Long Term Projections | Prepare summary of the municipality appropriations from the Commonwealth to support an argument by counsel                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Carpenter,Christina Maria | Senior         | 20-Feb-20       | T3 - Long Term Projections | Prepare historical budget and actuals data files for analysis of Department of Education's long-term fiscal needs                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan             | Senior         | 20-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received 19 February 2019 for University of Puerto Rico account ending in x598 for 12/31/2019 testing period                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 20-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received 19 February 2019 for University of Puerto Rico account ending in x599 for 12/31/2019 testing period                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 20-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received 19 February 2019 for University of Puerto Rico account ending in x600 for 12/31/2019 testing period                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan             | Senior         | 20-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of Voya bank statement received 19 February 2019 for University of Puerto Rico account ending in x095 for 12/31/2019 testing period                                                                   | 0.10 | 445.00      | 44.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 20-Feb-20       | T3 - Plan of Adjustment                          | Perform second level review of Voya bank statement received 19 February 2019 for University of Puerto Rico account ending in x236 for 12/31/2019 testing period                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 20-Feb-20       | T3 - Plan of Adjustment                          | Review Relativity for any updates required due to discussion regarding Ambic claims                                                                                                          | 1.60 | 445.00      | 712.00                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Analyze updated number of accounts removed from IFAT population between 06 30 18 and the 12 31 19 testing period.                                                                            | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with L. Olazabal (FOMB) to discuss agencies with accounts managed by other agencies from a legal perspective.                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Review list of agencies with accounts managed by other agencies prior to sending to L. Olazabal (FOMB).                                                                                      | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Review updated 12 31 19 testing period draft presentation updated on 2 21 2020 to incorporate changes to total unrestricted amount on sources slide.                                         | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Review updated agency list to incorporate General Court of Justice.                                                                                                                          | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Review updated cash balances for 911 Emergency Systems Bureau account X238 in the Debtor's Cash Section of the POA DS for the 12 31 19 testing period.                                       | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Review updated Exhibit J of the Debtor's Cash Section of the POA DS to incorporate the updated cash balance for 911 Emergency Systems Bureau account X283 as of the 12 31 19 testing period. | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 20-Feb-20       | T3 - Plan of Adjustment                          | Send email to L. Olazabal (FOMB) with list of agencies with accounts managed by other agencies.                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss VLT forecast estimate to response to G Maldonado (FOMB)request                                                   | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with M Laboy (DDEC), D Mullins (EY), A Chepenik (EY), G Ojeda (FOMB) to discuss opportunity zones regulations and Act 60 tax incentive structure                      | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Draft CAFR letter for C Robles (FOMB) review                                                                                                                                                 | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                   | 4.00 | 435.00      | 1,740.00              |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Ojeda (FOMB) and C Robles (FOMB) to discuss CAFR response letter                                                                                               | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Research and send C Robles (FOMB) 15c2-12 disclosure requirements along with filing best practice information                                                                                | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Review edits to pension employee contribution letter for M Lopez (FOMB)                                                                                                                      | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Plan of Adjustment                          | Review Proskauer proposed edits to working capital section of disclosure statement                                                                                                           | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Feb-20       | T3 - Long Term Projections                       | Start to review T Soto (Legislature) proposed scoring methodology for tax cuts                                                                                                               | 0.60 | 870.00      | 522.00                |
| Day,Timothy Sean      | Manager           | 20-Feb-20       | T3 - Long Term Projections                       | Review PREPA cost projection scenarios for flat cut with 6.3% return with various asset shocks                                                                                               | 1.20 | 519.00      | 622.80                |
| Day,Timothy Sean      | Manager           | 20-Feb-20       | T3 - Long Term Projections                       | Review PREPA cost projection scenarios for freeze with no cut assuming 6.3% return with various asset shocks                                                                                 | 0.80 | 519.00      | 415.20                |
| Dougherty,Ryan Curran | Senior            | 20-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with R. Dougherty (EY), R. Tan (EY), and J. Burr (EY) to analyze impact on Cash Balances after proposed update to fiscal plan.                              | 1.30 | 445.00      | 578.50                |
| Good JR,Clark E       | Manager           | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                     | 3.10 | 519.00      | 1,608.90              |
| Good JR,Clark E       | Manager           | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                     | 3.30 | 519.00      | 1,712.70              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager            | 20-Feb-20       | T3 - Long Term Projections                       | Participate in discussion with A Figueroa (FOMB) and C Good (EY) regarding updates to PREPA presentation deck for strategy session                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager            | 20-Feb-20       | T3 - Long Term Projections                       | Review PREPA headcounts of participants impacted by various cut thresholds                                                                                                                                                                                                                    | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager            | 20-Feb-20       | T3 - Long Term Projections                       | Revise PREPA presentation deck to incorporate A Figueroa (FOMB) suggestions                                                                                                                                                                                                                   | 0.80 | 519.00      | 415.20                |
| LeBlanc,Samantha      | Staff              | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                                      | 5.00 | 122.50      | 612.50                |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                      | 3.10 | 721.00      | 2,235.10              |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                      | 3.30 | 721.00      | 2,379.30              |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Cleveland, OH                                                                                                                                                                                                                                                     | 6.00 | 360.50      | 2,163.00              |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | T3 - Long Term Projections                       | Review distribution of PREPA pensioners partially vs. fully impacted by cut                                                                                                                                                                                                                   | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 20-Feb-20       | T3 - Long Term Projections                       | Review revised scenario for PREPA pension FOMB cut scenario                                                                                                                                                                                                                                   | 0.40 | 721.00      | 288.40                |
| Malhotra,Gaurav       | Partner/Principal  | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                      | 3.10 | 870.00      | 2,697.00              |
| Moran-Eserski,Javier  | Senior             | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 20-Feb-20       | T3 - Long Term Projections                       | Draft a letter to Hacienda requesting an updated timetable for when the government CAFRs will be published                                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 20-Feb-20       | T3 - Long Term Projections                       | Review the historical head count of Commonwealth employees to identify which agencies have the highest number of employees                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 20-Feb-20       | T3 - Long Term Projections                       | Prepare an analysis to identify the number of Commonwealth employees that have union representation                                                                                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier  | Senior             | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                                      | 5.20 | 222.50      | 1,157.00              |
| Morris,Michael Thomas | Senior             | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                                                                                                       | 5.30 | 202.50      | 1,073.25              |
| Morris,Michael Thomas | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 447 at Jul 1 2019.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations      | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Prepare coding to incorporate file ERS - Balance-Law 447 at May 3 2017.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations      | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 20-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with M Laboy (DDEC), D Mullins (EY), A Chepenik (EY), G Ojeda (FOMB) to discuss opportunity zones regulations and Act 60 tax incentive structure                                                                                                                       | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R      | Executive Director | 20-Feb-20       | T3 - Long Term Projections                       | DDEC Opportunity Zone regulation assessment and assessment of Act 60 review of findings and compiling of shortcomings and recommendations for meeting with Secretary of DDEC: Meeting preparation - outlining and reviewing detailed section of findings reports for Act 60, DDEC regulations | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R      | Executive Director | 20-Feb-20       | T3 - Long Term Projections                       | DDEC Opportunity Zone regulation assessment and assessment of Act 60 review of findings discussion with Secretary of DDEC: Meeting preparation - Act 60 and regulations requirements of treasury and The Committee and review of drafts and previous related FOMB 205 letter stipulations     | 1.20 | 810.00      | 972.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 20-Feb-20       | T3 - Long Term Projections                       | DDEC Opportunity Zone regulation assessment and assessment of Act 60 review of findings discussion with Secretary of DDEC Meeting - Post-meeting establishment of takeaways and defining next steps | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Baltimore, MD                                                                                                                                                           | 6.80 | 405.00      | 2,754.00              |
| Panagiotakis, Sofia | Senior Manager     | 20-Feb-20       | T3 - Long Term Projections                       | Review the slides on the State Elections commission                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Feb-20       | T3 - Long Term Projections                       | Review the slides on WIPR to provide comments.                                                                                                                                                      | 0.20 | 720.00      | 144.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Feb-20       | T3 - Long Term Projections                       | Review deck on fiscal plan cash analysis to provide comments.                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Automobile Accident Compensation Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Cooperative Development Commission regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                          | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Department of Consumer Affairs regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                              | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Department of Education regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                     | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Department of State regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                         | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Environmental Quality Board regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Highway and Transportation Authority regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Industrial Commission regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                       | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Insurance Fund State Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                            | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Medical Services Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Mental Health Services and Addiction Control Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to National Guard of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                               | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Office of Management and Budget regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Office of the Commissioner of Financial Institutions regarding 3/31/2020 requests for confirmation of open or closed accounts                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Office of the Commissioner of Insurance regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                     | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Office of the Commissioner of Municipal Affairs regarding 3/31/2020 requests for confirmation of open or closed accounts                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to State Elections Commission regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                  | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Superintendent of the Capitol regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                               | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Transit Safety Commission regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                   | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Participate in phone with Land Administration Finance Director (H. Serrano) to discuss pending restriction information for BDE account.<br>Attendees: J. Ramirez (EY), D. Sanchez-Riveron (EY)      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior             | 20-Feb-20       | T3 - Plan of Adjustment                          | Review received communication and documentation from Public Private Partnership Authority after requesting December 2019 information                                                                | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Participate in phone with Land Administration Finance Director (H. Serrano) to discuss pending restriction information for BDE account. Attendees: J. Ramirez (EY), D. Sanchez-Riveron (EY)                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Reconcile agencies included in Independent Treasury Report against agency org. chart listing to determine agencies managed by Hacienda                                                                                            | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Update first level and second level testing procedures for March 2020 balance rollforward: Account Status                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Update first level and second level testing procedures for March 2020 balance rollforward: Banco de Desarrollo Economico (BDE)                                                                                                    | 2.30 | 245.00      | 563.50                |
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Update first level and second level testing procedures for March 2020 balance rollforward: Citibank                                                                                                                               | 2.60 | 245.00      | 637.00                |
| Sanchez-Riveron, Deborah | Staff              | 20-Feb-20       | T3 - Plan of Adjustment         | Update first level and second level testing procedures for March 2020 balance rollforward: Insigneo                                                                                                                               | 1.70 | 245.00      | 416.50                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss VLT forecast estimate to response to G Maldonado (FOMB) request                                                                                       | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                          | 3.10 | 810.00      | 2,511.00              |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Long Term Projections      | Participate in meeting with E Trigo (O'Neil), Proskauer, J Santambrogio (EY) and J Burr (EY) to review continuous budgeting appropriations based on formulas set in local laws to support arguments related to a bondholder claim | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                          | 3.30 | 810.00      | 2,673.00              |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Long Term Projections      | Participate in prep meeting for the department of justice with G Maldonado (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss consent decrees obligated by the Commonwealth to support updates to the fiscal plan             | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with J Santambrogio (EY) and J Burr (EY) to review continuous budgeting appropriations based on formulas set in local laws to support arguments related to the                                     | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Plan of Adjustment         | Review final version of presentation materials to be used in meeting with teachers union                                                                                                                                          | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 20-Feb-20       | T3 - Plan of Adjustment         | Review updated language for working capital section of Disclosure Statement                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Stricklin, Todd          | Senior             | 20-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension 40 year liability projections for a system freeze in 2020 with 8.5% flat cut above monthly threshold \$1,500                                                                                              | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd          | Senior             | 20-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension 40 year liability projections for a system freeze in 2020 with 8.5% flat cut above monthly threshold \$1,700                                                                                              | 2.60 | 405.00      | 1,053.00              |
| Stricklin, Todd          | Senior             | 20-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension valuation for a system freeze in 2020 with 25% marginal cut above monthly threshold \$1,200                                                                                                               | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd          | Senior             | 20-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension valuation for a system freeze in 2020 with 8.5% flat cut above monthly threshold \$1,700                                                                                                                  | 2.20 | 405.00      | 891.00                |
| Tague, Robert            | Senior Manager     | 20-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                          | 3.10 | 720.00      | 2,232.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 20-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                | 3.30 | 720.00      | 2,376.00              |
| Tague,Robert           | Senior Manager | 20-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan to Chicago IL.                                                                                                                                                                                                                                                                                                                     | 5.20 | 360.00      | 1,872.00              |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Participate in a call with S. Tajuddin (EY), R. Tan (EY), J. Morrison (Ankura), and S. Llompert (Ankura) to discuss proposed upcoming changes to PRIDCO fiscal plan in response to NOV.                                                                                                                                                                 | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Prepare summary notes regarding notice of violation for PRIDCO                                                                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Review redline to of distributed disclosure statement to 9/27 filing                                                                                                                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Review preliminary fiscal plan forecast                                                                                                                                                                                                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Review May fiscal to identify changes needing to be made in update process                                                                                                                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Revise defined contribution implementation letter per feedback from N. Jarekso                                                                                                                                                                                                                                                                          | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan to identify drivers of federal funding                                                                                                                                                                                                                                                                                               | 1.80 | 720.00      | 1,296.00              |
| Tan,Riyandi            | Manager        | 20-Feb-20       | T3 - Long Term Projections                       | Participate in a call with S. Tajuddin (EY), R. Tan (EY), J. Morrison (Ankura), and S. Llompert (Ankura) to discuss proposed upcoming changes to PRIDCO fiscal plan in response to NOV.                                                                                                                                                                 | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi            | Manager        | 20-Feb-20       | T3 - Plan of Adjustment                          | Participate in a working session with R. Dougherty (EY), R. Tan (EY), and J. Burr (EY) to analyze impact on Cash Balances after proposed update to fiscal plan.                                                                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi            | Manager        | 20-Feb-20       | T3 - Plan of Adjustment                          | Analyze cash model for revisions to fiscal plan to produce presentation slides for Strategy Session.                                                                                                                                                                                                                                                    | 1.60 | 595.00      | 952.00                |
| Venkatramanan,Siddhu   | Manager        | 20-Feb-20       | T3 - Plan of Adjustment                          | Review and update documentation related to weekly workspace maintenance for week ending 02/14/2020                                                                                                                                                                                                                                                      | 1.90 | 595.00      | 1,130.50              |
| Zelmanovich,Blanche    | Senior Manager | 20-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with A Lopez (FOMB), and L Klumper (FOMB) to discuss analysis of DOH deep dive for nursing issues                                                                                                                                                                                                                        | 1.20 | 720.00      | 864.00                |
| Ban,Menuka             | Manager        | 21-Feb-20       | T3 - Long Term Projections                       | Participate in strategy meeting for upcoming projects including Act 20 / 22 analysis, tax forecasting and earthquake tax relief and property title assessment. Participants: D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY)                                                                                                                | 0.50 | 595.00      | 297.50                |
| Ban,Menuka             | Manager        | 21-Feb-20       | T3 - Long Term Projections                       | Review request related to property tax registration and land registration with focus on property titles/registration                                                                                                                                                                                                                                    | 2.30 | 595.00      | 1,368.50              |
| Ban,Menuka             | Manager        | 21-Feb-20       | T3 - Long Term Projections                       | Review request related to macro model critique with focus on Revenue and Surplus Effects of Model Adjustments                                                                                                                                                                                                                                           | 2.60 | 595.00      | 1,547.00              |
| Berger,Daniel L.       | Senior         | 21-Feb-20       | T3 - Long Term Projections                       | Participate in strategy meeting for upcoming projects including Act 20 / 22 analysis, tax forecasting and earthquake tax relief and property title assessment. Participants: D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY)                                                                                                                | 0.50 | 445.00      | 222.50                |
| Burr,Jeremy            | Manager        | 21-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the carlos morales feliciano civil case no. 79-004 consent decree obligated by the department of corrections to support updates to the fiscal plan | 2.10 | 595.00      | 1,249.50              |
| Burr,Jeremy            | Manager        | 21-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the Juvenile civil case no. 94-2080 consent decree obligated by the department of corrections to support updates to the fiscal plan                | 0.60 | 595.00      | 357.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 21-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the overtime civil case no. 02-2055 consent decree obligated by the department of corrections to support updates to the fiscal plan | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan         | Senior            | 21-Feb-20       | T3 - Plan of Adjustment                          | Prepare update to eDiscovery team to align categories in "Report Account Status" field to align with conventions used in report as of 12/31/2019 testing period                                                                                                                                                                          | 2.30 | 445.00      | 1,023.50              |
| Chan,Jonathan         | Senior            | 21-Feb-20       | T3 - Plan of Adjustment                          | Review categorizations in "Report Account Status" field for alignment with 12/31/2019 testing period report                                                                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Chawla,Sonia          | Manager           | 21-Feb-20       | T3 - Plan of Adjustment                          | Prepare email to I. Rodriguez Hernandez (O&B) with information regarding restriction categorization for PHA account X292.                                                                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 21-Feb-20       | T3 - Plan of Adjustment                          | Review AAFAF Reporting workbook to see if information is available for TSA account X036 as of 01 31 20.                                                                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 21-Feb-20       | T3 - Plan of Adjustment                          | Send email to I. Rodriguez Hernandez (O&B) with information regarding restriction categorization for PHA account X292.                                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Long Term Projections                       | Participate in call with A Chepenik (EY), S LeBlanc (EY), N Jaresko (FOMB), F Pares Alicea (Hacienda), and G Ojeda (FOMB) to discuss payfors and tax cuts in the new tax bill.                                                                                                                                                           | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with Proskauer and EY to discuss Ambac 2004 discovery request. EY Participants: A Chepenik (EY), S Levy (EY)                                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Long Term Projections                       | Continue performing detailed review of estimates of scoring methodology for t soto (legislature) tax cut bill                                                                                                                                                                                                                            | 2.90 | 870.00      | 2,523.00              |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Long Term Projections                       | Draft letter analyzing tax changes proposed by T Soto (Legislature) for N Jaresko (FOMB) review                                                                                                                                                                                                                                          | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB) to discuss T Soto bill scoring                                                                                                                                                                                                                                                                   | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Feb-20       | T3 - Long Term Projections                       | Participate in call with J Davis (McKinsey) to discuss new tax bill                                                                                                                                                                                                                                                                      | 0.30 | 870.00      | 261.00                |
| Day,Timothy Sean      | Manager           | 21-Feb-20       | T3 - Long Term Projections                       | Review PREPA cost projection scenarios for marginal cut with 6.3% return with various asset shocks                                                                                                                                                                                                                                       | 1.10 | 519.00      | 570.90                |
| Dougherty,Ryan Curran | Senior            | 21-Feb-20       | T3 - Long Term Projections                       | Participate in call with N. Lawson (McKinsey) R. Dougherty (EY) and S. Panagiotakis (EY) to discuss Medicaid adjustments in FY20 and FY21 for the fiscal plan and budget.                                                                                                                                                                | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 21-Feb-20       | T3 - Long Term Projections                       | Review Fiscal Plan to address inflation questions on Correctional Health.                                                                                                                                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior            | 21-Feb-20       | T3 - Long Term Projections                       | Update trust employee headcount slide in Board strategy deck.                                                                                                                                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Glavin,Amanda Jane    | Staff             | 21-Feb-20       | T3 - Long Term Projections                       | Research employment numbers for federal positions in the US                                                                                                                                                                                                                                                                              | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff             | 21-Feb-20       | T3 - Long Term Projections                       | Draft tables on federal appointee positions                                                                                                                                                                                                                                                                                              | 1.20 | 245.00      | 294.00                |
| Good JR,Clark E       | Manager           | 21-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan PR to Dallas TX                                                                                                                                                                                                                                                                                                     | 6.00 | 259.50      | 1,557.00              |
| Good JR,Clark E       | Manager           | 21-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                 | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 21-Feb-20       | T3 - Plan of Adjustment                          | Participate in discussion with A Moya (ERS) and C Good (EY) regarding data updates provided for active participant benefit amounts and terminated vested / non vested participants                                                                                                                                                       | 1.40 | 519.00      | 726.60                |
| Kebhaj,Suhaib         | Senior            | 21-Feb-20       | T3 - Long Term Projections                       | Participate in strategy meeting for upcoming projects including Act 20 / 22 analysis, tax forecasting and earthquake tax relief and property title assessment. Participants: D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY)                                                                                                 | 0.50 | 445.00      | 222.50                |
| Kebhaj,Suhaib         | Senior            | 21-Feb-20       | T3 - Long Term Projections                       | Analyze data on Puerto Rico recipients of incentives under various tax incentive acts                                                                                                                                                                                                                                                    | 3.00 | 445.00      | 1,335.00              |
| LeBlanc,Samantha      | Staff             | 21-Feb-20       | T3 - Long Term Projections                       | Participate in call with A Chepenik (EY), S LeBlanc (EY), N Jaresko (FOMB), F Pares Alicea (Hacienda), and G Ojeda (FOMB) to discuss payfors and tax cuts in the new tax bill.                                                                                                                                                           | 0.90 | 245.00      | 220.50                |
| Levy,Sheva R          | Partner/Principal | 21-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with A Biggs (FOMB), S Levy (EY) and J Santambrogio (EY) to review impact on pension reserve of different pension cut scenarios                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 21-Feb-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer and EY to discuss Ambac 2004 discovery request. EY Participants: A Chepenik (EY), S Levy (EY)                                                                                                                                                     | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 21-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 21-Feb-20       | T3 - Long Term Projections      | Review updated PREPA funding projections with marginal pension cut scenarios                                                                                                                                                                                                            | 1.40 | 721.00      | 1,009.40              |
| Moran-Eserski,Javier  | Senior             | 21-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier  | Senior             | 21-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 21-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 21-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Morris,Michael Thomas | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Prepare coding to incorporate file ERS - Balance-RF2000 at Jul 1 2019.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Prepare coding to incorporate file ERS - Balance-RF2000 at May 3 2017.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Prepare coding to incorporate file ERS - Judicatura at Julio 1 2019.xlsx (new support in file, provided by system on 2-19) for data processing in valuation system to allow further analysis including assessing data reasonableness / consistency with data used for FP calculations   | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 21-Feb-20       | T3 - Long Term Projections      | Participate in strategy meeting for upcoming projects including Act 20 / 22 analysis, tax forecasting and earthquake tax relief and property title assessment. Participants: D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY)                                                | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 21-Feb-20       | T3 - Long Term Projections      | Act 20 / 22 & Earth Quake Relief - Compiling materials and planning response to Act 20 / 22, earth quake relief analysis, political appointee practices, fiscal plan macro model, DEDEC Act 60 regulations, tasking team                                                                | 0.60 | 810.00      | 486.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections      | Participate in call with N. Lawson (McKinsey) R. Dougherty (EY) and S. Panagiotakis (EY) to discuss Medicaid adjustments in FY20 and FY21 for the fiscal plan and budget.                                                                                                               | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Feb-20       | T3 - Plan of Adjustment         | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss Exhibit I of disclosure statement related to Common wealth entities listing.                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss nurse staffing analysis.                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections      | Review the letter to the government regarding proposed tax legislation.                                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Ramirez,Jessica I.    | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Contact Child Support Administration on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Contact Company for the Integral Development of the Cantera Peninsula on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Contact Conservatory of Music Corporation of Puerto Rico on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Contact Department of Housing on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 21-Feb-20       | T3 - Plan of Adjustment         | Contact Integrated Transport Authority on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                      | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Contact Municipal Revenue Collection Center (CRIM) on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Contact Traditional Lottery on 2/21/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to 911 Emergency System Bureau regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Child Support Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Culebra Conservation and Development Authority regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Day Care Center regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Institutional Trust of the National Guard of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Metropolitan Bus Authority regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Municipal Revenue Collection Center (CRIM) regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Parole Board regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to School of Plastic Arts and Design regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Socioeconomic Development of the Family Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-Feb-20       | T3 - Plan of Adjustment    | Draft email to Vocational Rehabilitation Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Discuss with J. Pineda regarding Citibank web portal access token                                                                                                                                                                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: First Bank                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Northern Trust                                                                                                                                                                                                                                               | 2.20 | 245.00      | 539.00                |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Oriental Bank                                                                                                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Santander                                                                                                                                                                                                                                                    | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Scotiabank                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: UMB                                                                                                                                                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 21-Feb-20       | T3 - Plan of Adjustment    | Update first level and second level testing procedures for March 2020 balance rollforward: Voya                                                                                                                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Santambrogio,Juan       | Executive Director | 21-Feb-20       | T3 - Plan of Adjustment    | Participate in call with A Biggs (FOMB), S Levy (EY) and J Santambrogio (EY) to review impact on pension reserve of different pension cut scenarios                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan       | Executive Director | 21-Feb-20       | T3 - Long Term Projections | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the carlos morales feliciano civil case no. 79-004 consent decree obligated by the department of corrections to support updates to the fiscal plan | 2.10 | 810.00      | 1,701.00              |
| Santambrogio,Juan       | Executive Director | 21-Feb-20       | T3 - Long Term Projections | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the Juvenile civil case no. 94-2080 consent decree obligated by the department of corrections to support updates to the fiscal plan                | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the department of justice, AAFAF, department of corrections, OMB, D Perez (O'Neill), G Maldonado (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the overtime civil case no. 02-2055 consent decree obligated by the department of corrections to support updates to the fiscal plan | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                                                                                                                                                  | 3.50 | 405.00      | 1,417.50              |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | T3 - Plan of Adjustment                          | Prepare responses to questions from N Jaresko (FOMB) regarding presentation materials for strategy session                                                                                                                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | T3 - Plan of Adjustment                          | Prepare presentation materials for strategy session on pension cut scenarios                                                                                                                                                                                                                                                             | 2.20 | 810.00      | 1,782.00              |
| Santambrogio, Juan      | Executive Director | 21-Feb-20       | T3 - Plan of Adjustment                          | Participate in call With M Lopez (FOMB) to discuss proposed changes to board materials on pensions                                                                                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Stricklin, Todd         | Senior             | 21-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension 40 year liability projections for a system freeze in 2020 with 25% marginal cut above monthly threshold \$1,200                                                                                                                                                                                                  | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd         | Senior             | 21-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under current framework                                                                                                                                                                                                                                                        | 1.40 | 405.00      | 567.00                |
| Stricklin, Todd         | Senior             | 21-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under current framework assuming poor investment returns for years 1-3                                                                                                                                                                                                         | 1.60 | 405.00      | 648.00                |
| Stricklin, Todd         | Senior             | 21-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under current framework assuming poor investment returns for years 23-25                                                                                                                                                                                                       | 2.20 | 405.00      | 891.00                |
| Tague, Robert           | Senior Manager     | 21-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Prepare response to B. Blackwell (Proskauer) w/regards to open questions on disclosure statement                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Continue to revise defined contribution implementation letter per feedback from FOMB                                                                                                                                                                                                                                                     | 2.10 | 720.00      | 1,512.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan to identify key drivers of projections                                                                                                                                                                                                                                                                                | 1.70 | 720.00      | 1,224.00              |
| Tan, Riyandi            | Manager            | 21-Feb-20       | T3 - Plan of Adjustment                          | Revise cash model for starting cash balances for FY20 to update slide presentation for Board Strategy Session.                                                                                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Tan, Riyandi            | Manager            | 21-Feb-20       | T3 - Long Term Projections                       | Analyze comparable trust employee ratio to US mainland vs Puerto Rico per client request.                                                                                                                                                                                                                                                | 0.80 | 595.00      | 476.00                |
| Tan, Riyandi            | Manager            | 21-Feb-20       | T3 - Long Term Projections                       | Revise presentation of trust headcount employees per review comments from the client.                                                                                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Venkatramanan, Siddhu   | Manager            | 21-Feb-20       | T3 - Plan of Adjustment                          | Make changes to Field and User workspace permissions in Relativity for week ending 02/14/2020                                                                                                                                                                                                                                            | 2.10 | 595.00      | 1,249.50              |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Plan of Adjustment                          | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss Exhibit I of disclosure statement related to Common wealth entities listing.                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Participate in working meeting with S. Panagiotakis (EY) and B. Zelmanovich (EY) to discuss nurse staffing analysis.                                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Review of Nurse Patient Ratio Analysis analyses for DOH deep dive presentation.                                                                                                                                                                                                                                                          | 1.30 | 720.00      | 936.00                |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Updating of Nurse Patient Ratio Analysis - Nurse to Patient headcount for DOH deep dive presentation.                                                                                                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Updating of Nurse Patient Ratio Analysis - Projected Nurse Salary Increases for DOH deep dive presentation.                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Zelmanovich, Blanche    | Senior Manager     | 21-Feb-20       | T3 - Long Term Projections                       | Review of Proposed Soto Letter related to current tax bill in legislature.                                                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Burr, Jeremy            | Manager            | 22-Feb-20       | T3 - Long Term Projections                       | Prepare summary of the forecast revenues at the beginning of the fiscal year from FY17 to FY21 based on fiscal plan estimates to be used in calculations of formula appropriations                                                                                                                                                       | 0.80 | 595.00      | 476.00                |
| Chepenik, Adam Brandon  | Partner/Principal  | 22-Feb-20       | T3 - Long Term Projections                       | Participate in call with A Chepenik (EY), S LeBlanc (EY), G Ojeda (FOMB), and T Soto to discuss the tax cuts and payfors scoring in the up-coming proposed bill.                                                                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon  | Partner/Principal  | 22-Feb-20       | T3 - Long Term Projections                       | Draft letter response to T Soto (legislature) latest tax proposal                                                                                                                                                                                                                                                                        | 1.40 | 870.00      | 1,218.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB) to discuss T Soto (Legislature) proposal on tax adjustments and payfors                                                                                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Feb-20       | T3 - Long Term Projections                       | Research historical slot revenues for request from Proskauer                                                                                                                                                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Feb-20       | T3 - Long Term Projections                       | Review and comment on S LeBlanc notes from call with T Soto (legislature) for N Jaresko (FOMB) review                                                                                                                                                                                               | 0.20 | 870.00      | 174.00                |
| LeBlanc,Samantha       | Staff              | 22-Feb-20       | T3 - Long Term Projections                       | Participate in call with A Chepenik (EY), S LeBlanc (EY), G Ojeda (FOMB), and T Soto to discuss the tax cuts and payfors scoring in the up coming proposed bill.                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha       | Staff              | 22-Feb-20       | T3 - Long Term Projections                       | Review and analyze "Letter to Tony Soto 2 22 20" on tax cuts and payfors.                                                                                                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Neziroski,David        | Staff              | 22-Feb-20       | T3 - Fee Applications / Retention                | Continue to make changes to exhibit D for November                                                                                                                                                                                                                                                  | 2.80 | 245.00      | 686.00                |
| Santambrogio,Juan      | Executive Director | 22-Feb-20       | T3 - Long Term Projections                       | Review analysis provided by the Government on proposed salary increases due to scale issues                                                                                                                                                                                                         | 0.40 | 810.00      | 324.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Feb-20       | T3 - Long Term Projections                       | Continue to revise defined contribution implementation letter per feedback from FOMB regarding key milestones dates                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Feb-20       | T3 - Long Term Projections                       | Review J. Moran Eserski analysis of unions and employee representation                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Feb-20       | T3 - Plan of Adjustment                          | Review Exhibit I list - additional agencies referenced by McKinsey                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S. O'Rourke (McKinsey) to discuss additional agencies                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Burr,Jeremy            | Manager            | 23-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R Dougherty (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the one-pager spreadsheet to be used for agency deep dives                                                                                                                                             | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon  | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Incorporate additional edits and draft updates to T Soto (Legislature) letter based on initial feedback from G Ojeda (FOMB)                                                                                                                                                                         | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Participate in call with M Lopez (Legislature), T Soto (Legislature) and G Ojeda (FOMB) to discuss FOMB provisions and concerns with current tax approach                                                                                                                                           | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Participate in follow up call with G Ojeda (FOMB) to discuss changes to T Soto approach                                                                                                                                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Participate in follow up call with G Ojeda (FOMB) to discuss T Soto (Legislature) proposal                                                                                                                                                                                                          | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Review board documents in preparation for discussion at board strategy session                                                                                                                                                                                                                      | 0.90 | 870.00      | 783.00                |
| Dougherty,Ryan Curran  | Senior             | 23-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R Dougherty (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the one-pager spreadsheet to be used for agency deep dives                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Malhotra,Gaurav        | Partner/Principal  | 23-Feb-20       | T3 - Long Term Projections                       | Review summary information in connection with 2/24 strategy session                                                                                                                                                                                                                                 | 1.60 | 870.00      | 1,392.00              |
| Neziroski,David        | Staff              | 23-Feb-20       | T3 - Fee Applications / Retention                | Make edits to both exhibit B tabs for the November monthly application                                                                                                                                                                                                                              | 2.60 | 245.00      | 637.00                |
| Panagiotakis,Sofia     | Senior Manager     | 23-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R Dougherty (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the one-pager spreadsheet to be used for agency deep dives                                                                                                                                             | 0.90 | 720.00      | 648.00                |
| Santambrogio,Juan      | Executive Director | 23-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to Chicago, IL                                                                                                                                                                                                                                                              | 2.50 | 405.00      | 1,012.50              |
| Tague,Robert           | Senior Manager     | 23-Feb-20       | T3 - Plan of Adjustment                          | Review AFSCME term sheet summary for disclosure statement to provided edits                                                                                                                                                                                                                         | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 23-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan to identify labor reform programs needing closer review                                                                                                                                                                                                                          | 1.80 | 720.00      | 1,296.00              |
| Berger,Daniel L.       | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Research into Act 73 to perform revenue impact analysis                                                                                                                                                                                                                                             | 1.90 | 445.00      | 845.50                |
| Berger,Daniel L.       | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Research into Act 20 for data request to perform revenue impact analysis                                                                                                                                                                                                                            | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.       | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Research into Act 22 for data request to perform revenue impact analysis                                                                                                                                                                                                                            | 1.30 | 445.00      | 578.50                |
| Berger,Daniel L.       | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Research into Act 14-2017 for data request to perform revenue impact analysis                                                                                                                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Burr,Jeremy            | Manager            | 24-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Maldonado (FOMB), G Malhotra (EY) and J Burr (EY) to discuss the ERP system implementation status and financial reporting issues                                                                                                                                      | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager            | 24-Feb-20       | T3 - Plan of Adjustment                          | Participate in morning portion of FOMB strategy session led by N Jaresko (FOMB), with FOMB board members and advisors to discuss plan of adjustment, creditor negotiations, and budget and fiscal plan process. EY participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY) | 3.90 | 595.00      | 2,320.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy               | Manager | 24-Feb-20       | T3 - Long Term Projections | Participate in meeting with G Maldonado (FOMB) to discuss the number of trust employees in the government to prepare for discussions with the FOMB                                                                                                                                                                                                                                | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy               | Manager | 24-Feb-20       | T3 - Long Term Projections | Prepare feedback on the FY21 PayGo estimate which are compared to FY19 actuals and the FY20 budget                                                                                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager | 24-Feb-20       | T3 - Long Term Projections | Participate in discussion with O Shah (McKinsey) regarding the FY21 budget submission for the Title III estimates to support updates to the fiscal plan                                                                                                                                                                                                                           | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager | 24-Feb-20       | T3 - Long Term Projections | Participate in discussion with J Davis (McKinsey) regarding updated projections of the grossed up revenues to support revisions to the fiscal plan                                                                                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy               | Manager | 24-Feb-20       | T3 - Long Term Projections | Participate in discussion with G Maldonado (FOMB) regarding the HTA liquidity crisis and Commonwealth support for the entity                                                                                                                                                                                                                                                      | 0.30 | 595.00      | 178.50                |
| Carpenter,Christina Maria | Senior  | 24-Feb-20       | T3 - Long Term Projections | Discuss actual slot machine revenues managed by the Tourism Company from FY16 to FY20 as well as distributions required by the waterfall with G. Gonzalez (Tourism)                                                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Carpenter,Christina Maria | Senior  | 24-Feb-20       | T3 - Long Term Projections | Review Tourism Company slot machine revenue collections and distributions data provided by G. Gonzalez (Tourism) to support long-term projections analysis                                                                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan             | Senior  | 24-Feb-20       | T3 - Plan of Adjustment    | Provide details re: Proskauer request 24 February for information regarding information to support cash balance presentation                                                                                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan             | Senior  | 24-Feb-20       | T3 - Plan of Adjustment    | Review Relativity "Totals" field for potential need to update script                                                                                                                                                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Chan,Jonathan             | Senior  | 24-Feb-20       | T3 - Plan of Adjustment    | Review updates to Relativity performed by eDiscovery team as of 24 February 2020                                                                                                                                                                                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Analyze cash balance support for the 06 30 19 testing period for Tourism Company accounts.                                                                                                                                                                                                                                                                                        | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer, PJT, and EY to discuss total cash balances and restricted versus unrestricted funds as of June 30, 2019 for HTA, PRIFA, and Tourism Company accounts.<br><br>Attendees include: T. Pannell (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Prepare list of source documentation utilized for the 06 30 19 testing period presentation to the Board to send to Proskauer.                                                                                                                                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFIM account X147 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFIM account X204 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFIM account X212 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFIM account X298 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFINA account X017 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR COFINA account X798 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR TSA GL account A015 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR TSA GL account A016 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager | 24-Feb-20       | T3 - Plan of Adjustment    | Review BPPR TSA GL account A060 to assess impact on Plan of Adjustment Disclosure Statement, Exhibit J.                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 24-Feb-20       | T3 - Plan of Adjustment                          | Review cash balance support for the 06 30 19 testing period for HTA accounts.                                                                                                                                                                                                                       | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 24-Feb-20       | T3 - Plan of Adjustment                          | Review cash balance support for the 06 30 19 testing period for PRIFA accounts.                                                                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 24-Feb-20       | T3 - Plan of Adjustment                          | Review updated 12 31 19 testing period draft presentation updated on 2 24 2020 to incorporate changes to total unrestricted amount due to change in ERS account classifications.                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Plan of Adjustment                          | Participate in morning portion of FOMB strategy session led by N Jaresko (FOMB), with FOMB board members and advisors to discuss plan of adjustment, creditor negotiations, and budget and fiscal plan process. EY participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY) | 3.90 | 870.00      | 3,393.00              |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Incorporate additional edits to tax change letter for T Soto (Legislature) based on N Jaresko (FOMB) and board member feedback                                                                                                                                                                      | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Incorporate final edits based on feedback received for letter to T Soto (Legislature) on tax adjustment proposal                                                                                                                                                                                    | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to Washington, DC                                                                                                                                                                                                                                                           | 2.00 | 435.00      | 870.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                                                                                                                                                                          | 2.00 | 435.00      | 870.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB) to discuss proposals to payfor tax adjustments under consideration by TSoto (Legislature)                                                                                                                                                                   | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB) to discuss updates to tax forecast from T Soto (Legislature) proposals                                                                                                                                                                                      | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Review and comment on demolition EO based on V Maldonado (FOMB) request                                                                                                                                                                                                                             | 0.40 | 870.00      | 348.00                |
| Day,Timothy Sean      | Manager           | 24-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with T Day (EY) and S Levy (EY) to discuss calculation requirements for pension solicitation                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |
| Day,Timothy Sean      | Manager           | 24-Feb-20       | T3 - Long Term Projections                       | Participate remotely in FOMB strategy meeting to discuss PREPA pension projections: EY participants T Day, T Stricklin and S Levy                                                                                                                                                                   | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Dallas TX to San Juan PR                                                                                                                                                                                                                                                                | 4.60 | 259.50      | 1,193.70              |
| Kebhaj,Suhaib         | Senior            | 24-Feb-20       | T3 - Long Term Projections                       | Analyze the historic progression of land ownership recordation or registration systems in the US                                                                                                                                                                                                    | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior            | 24-Feb-20       | T3 - Long Term Projections                       | Analyze land registration system in Puerto Rico                                                                                                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| LeBlanc,Samantha      | Staff             | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                            | 5.00 | 122.50      | 612.50                |
| Leonis,Temisan        | Senior            | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                                                                                             | 3.60 | 222.50      | 801.00                |
| Levy,Sheva R          | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with T Day (EY) and S Levy (EY) to discuss calculation requirements for pension solicitation                                                                                                                                                                                 | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Participate remotely in FOMB strategy meeting to discuss PREPA pension projections: EY participants T Day, T Stricklin and S Levy                                                                                                                                                                   | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Review updates needed for pension numbers for upcoming fiscal plan update                                                                                                                                                                                                                           | 0.40 | 721.00      | 288.40                |
| Malhotra,Gaurav       | Partner/Principal | 24-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Maldonado (FOMB), G Malhotra (EY) and J Burr (EY) to discuss the ERP system implementation status and financial reporting issues                                                                                                                                      | 0.30 | 870.00      | 261.00                |
| Malhotra,Gaurav       | Partner/Principal | 24-Feb-20       | T3 - Plan of Adjustment                          | Participate in morning portion of FOMB strategy session led by N Jaresko (FOMB), with FOMB board members and advisors to discuss plan of adjustment, creditor negotiations, and budget and fiscal plan process. EY participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY) | 3.90 | 870.00      | 3,393.00              |
| Moran-Eserski,Javier  | Senior            | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                            | 5.90 | 222.50      | 1,312.75              |
| Moran-Eserski,Javier  | Senior            | 24-Feb-20       | T3 - Long Term Projections                       | Update the analysis to identify the number of Commonwealth employees that have union representation to incorporate latest fiscal plan projections                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior            | 24-Feb-20       | T3 - Long Term Projections                       | Update the analysis to identify the number of Commonwealth employees that have union representation to incorporate feedback received from the team                                                                                                                                                  | 0.30 | 445.00      | 133.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris,Michael Thomas         | Senior             | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR                                                                                                                                                                                                                                                                                                                                           | 4.80 | 202.50      | 972.00                |
| Mullins,Daniel R              | Executive Director | 24-Feb-20       | T3 - Long Term Projections                       | Land Registration - Logistics for Department of Housing review meeting and compiling and review of documents and findings.                                                                                                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Neziroski,David               | Staff              | 24-Feb-20       | T3 - Fee Applications / Retention                | Prepare final draft of November for review                                                                                                                                                                                                                                                                                                                                        | 2.90 | 245.00      | 710.50                |
| Pannell,William Winder Thomas | Partner/Principal  | 24-Feb-20       | T3 - Plan of Adjustment                          | Participate in meeting with Proskauer, PJT, and EY to discuss total cash balances and restricted versus unrestricted funds as of June 30, 2019 for HTA, PRIFA, and Tourism Company accounts.<br><br>Attendees include: T. Pannell (EY), S. Chawla (EY), M. Zerjal (Proskauer), M. Dale (Proskauer), M. Mervis (Proskauer), W. Evarts (PJT), D. Cajigas (PJT), and A. Midha (PJT). | 0.40 | 870.00      | 348.00                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Agricultural Insurance Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Economic Development Bank for Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Educational Research and Medical Services Center for Diabetes regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Fine Arts Center Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Health Insurance Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Municipal Finance Corporation (COFIM) regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Musical Arts Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Project Corporation ENLACE Cano Martin Pena regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Puerto Rico Public Broadcasting Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.            | Senior             | 24-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Puerto Rico Sales Tax Financing Corporation (COFINA) regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X078 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X116 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X210 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X220 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X252 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X303 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah       | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X353 for Proskauer                                                                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X510 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X574 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X656 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X813 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X814 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X917 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X920 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare bank statement support for Highway Transportation Authority account ending in X921 for Proskauer                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Appendix A I List of Government Agencies slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Bank Account balances slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                                                  | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Executive Summary slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Restricted Accounts (cont.) slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Restricted Accounts slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Reconcile Summary of Outreach to Account Holders slide with consolidated supporting workbook for July presentation of 3/31 balances                                                                                                                                                                 | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 24-Feb-20       | T3 - Plan of Adjustment                          | Review type of documentation supporting October 2nd, 2019 presentation of balances for Proskauer                                                                                                                                                                                                    | 0.70 | 245.00      | 171.50                |
| Santambrogio, Juan       | Executive Director | 24-Feb-20       | T3 - Plan of Adjustment                          | Participate in morning portion of FOMB strategy session led by N Jaresko (FOMB), with FOMB board members and advisors to discuss plan of adjustment, creditor negotiations, and budget and fiscal plan process. EY participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY) | 3.90 | 810.00      | 3,159.00              |
| Santambrogio, Juan       | Executive Director | 24-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to Atlanta, GA                                                                                                                                                                                                                                                              | 2.50 | 405.00      | 1,012.50              |
| Santambrogio, Juan       | Executive Director | 24-Feb-20       | T3 - Plan of Adjustment                          | Prepare to present at FOMB strategy session on pension scenarios and impact on long term projections                                                                                                                                                                                                | 0.90 | 810.00      | 729.00                |
| Stricklin, Todd          | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 8.5% flat cut with freeze framework                                                                                                                                                                                                 | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd          | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 8.5% flat cut with freeze framework assuming poor investment returns for years 1-3                                                                                                                                                  | 1.40 | 405.00      | 567.00                |
| Stricklin, Todd          | Senior             | 24-Feb-20       | T3 - Long Term Projections                       | Participate remotely in FOMB strategy meeting to discuss PREPA pension projections: EY participants T Day, T Stricklin and S Levy                                                                                                                                                                   | 0.90 | 405.00      | 364.50                |
| Tague, Robert            | Senior Manager     | 24-Feb-20       | T3 - Long Term Projections                       | Redacted                                                                                                                                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 24-Feb-20       | T3 - Long Term Projections                       | Participate in call with B. Zelmanovich (EY) and S. Tajuddin (EY) to discuss cyber security letter, T. Soto tax incentives letter, and 330 health centers                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 24-Feb-20       | T3 - Long Term Projections                       | Review board materials to obtain update key decisions facing restructuring                                                                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 24-Feb-20       | T3 - Plan of Adjustment                          | Review historical working capital files for 2004 examination (REDACT)                                                                                                                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Tan, Riyandi             | Manager            | 24-Feb-20       | T3 - Long Term Projections                       | Participate in a call with A. Ghosh (McKinsey) on Department of Corrections FY18-FY21 Fiscal Plan build.                                                                                                                                                                                            | 1.30 | 595.00      | 773.50                |
| Venkatramanan, Siddhu    | Manager            | 24-Feb-20       | T3 - Plan of Adjustment                          | Perform review on Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/21/2020                                                                                                                                         | 2.70 | 595.00      | 1,606.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zelmanovich,Blanche       | Senior Manager | 24-Feb-20       | T3 - Long Term Projections | Participate in call with B. Zelmanovich (EY) and S. Tajuddin (EY) to discuss cyber security letter, T. Soto tax incentives letter, and 330 health centers                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Zelmanovich,Blanche       | Senior Manager | 24-Feb-20       | T3 - Long Term Projections | Updating of Nurse Patient Ratio Analysis with additional summary slide and nurse to bed graph                                                                                                                                                                                            | 1.00 | 720.00      | 720.00                |
| Burr,Jeremy               | Manager        | 25-Feb-20       | T3 - Long Term Projections | Participate in strategy meeting with R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to determine the best process for deep dive agency reviews over the next month                                                                                                               | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy               | Manager        | 25-Feb-20       | T3 - Long Term Projections | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy               | Manager        | 25-Feb-20       | T3 - Long Term Projections | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 595.00      | 654.50                |
| Carpenter,Christina Maria | Senior         | 25-Feb-20       | T3 - Long Term Projections | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 445.00      | 356.00                |
| Carpenter,Christina Maria | Senior         | 25-Feb-20       | T3 - Long Term Projections | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 445.00      | 489.50                |
| Chan,Jonathan             | Senior         | 25-Feb-20       | T3 - Plan of Adjustment    | Prepare Relativity data export as of 24 Feb 2020 to reconcile changes in number of accounts reported as of 12/31/2019 testing period.                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Chan,Jonathan             | Senior         | 25-Feb-20       | T3 - Plan of Adjustment    | Review changes to Exhibit J from Proskauer as of 24 Feb 2020 to ensure whether additional changes other than to x301, x578 or x292 were made                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Chan,Jonathan             | Senior         | 25-Feb-20       | T3 - Plan of Adjustment    | Review Relativity data export as of 24 Feb 2020 to reconcile changes in number of accounts reported as of 12/31/2019 testing period.                                                                                                                                                     | 1.60 | 445.00      | 712.00                |
| Chan,Jonathan             | Senior         | 25-Feb-20       | T3 - Plan of Adjustment    | Update 12/31/2019 cash balance presentation support workbook for changes required due to change in Exhibit J as of 24 Feb 2020                                                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Participate in call with A. Garcia (FOMB) to discuss activity for zero balance accounts as of the 12 31 19 testing period and endowment funds for UPR.                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review analysis of information for zero balance accounts as of 12 31 19 to provide information to A. Garcia (FOMB).                                                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review draft email to A. Garcia (FOMB) summarizing endowment funds restriction information for UPR.                                                                                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review endowment fund support for restrictions for UPR account X474.                                                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review updated 12 31 19 analysis workbook on 2 25 20 incorporating restriction classifications for three accounts (DDEC account X301, PHA account X292, and PBA account X578) which entered the restriction testing threshold as of the 12 31 19 testing period.                         | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review updated 12 31 19 testing period draft presentation on 2 25 20 incorporating restriction classifications for three accounts (DDEC account X301, PHA account X292, and PBA account X578) which entered the restriction testing threshold as of the 12 31 19 testing period.         | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Review updated Exhibit J of the Debtor's Cash Section of the POA DS to incorporate the updated restriction classifications for DDEC account X301, PHA X292, and PBA account X578 as of the 12 31 19 testing period.                                                                      | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) summarizing transactional information for zero balance accounts as of 12 31 19.                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager        | 25-Feb-20       | T3 - Plan of Adjustment    | Update 12 31 19 testing period draft presentation on 2 25 2020 to incorporate change in categorization of undetermined to unreviewed accounts.                                                                                                                                           | 0.40 | 595.00      | 238.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Update analysis workbook for reporting cash balances as of the 12 31 19 testing period to change classification of accounts from "undetermined" to "unreviewed".                                                                                                                         | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S. Levy (EY), J. Santambrogio (EY), C. Good (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss responses on AMBAC 2004 pension requests                                                                                                                      | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call on pension balloting provisions in plan of adjustment. Participants: A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), and G Malhotra (EY)                                                                                                             | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Participate in call with G Malhotra (EY) and A Chepenik (EY) to discuss conclusions from board strategy session                                                                                                                                                                          | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss pension and cash calculations                                                                                                                                                                                | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), and A Chepenik (EY) to evaluate pension balloting calculation needs                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Additional write up on film incentives for N Jaresko (FOMB) review                                                                                                                                                                                                                       | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Make additional edits to Opportunity Zones letter for DDEC                                                                                                                                                                                                                               | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) to discuss T Soto legislative approach                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Day,Timothy Sean      | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Review PREPA cost projection scenarios of flat cut at 4.5% return                                                                                                                                                                                                                        | 1.40 | 519.00      | 726.60                |
| Day,Timothy Sean      | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Review PREPA cost projection scenarios of marginal cut at 4.5% return                                                                                                                                                                                                                    | 1.10 | 519.00      | 570.90                |
| Dougherty,Ryan Curran | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Participate in strategy meeting with R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to determine the best process for deep dive agency reviews over the next month                                                                                                               | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review Custody accounts information in relation to contracts questions on paying entities.                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Update PayGo projections in relation to potential pay for source.                                                                                                                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call on pension balloting provisions in plan of adjustment. Participants: A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), and G Malhotra (EY)                                                                                                             | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), and A Chepenik (EY) to evaluate pension balloting calculation needs                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S. Levy (EY), J. Santambrogio (EY), C. Good (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss responses on AMBAC 2004 pension requests                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                 | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Participate in discussion with M Morris (EY) and C Good (EY) related to process to review system data for inconsistencies to measure confidence in fiscal plan data                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Review fiscal plan draft language for plan of adjustment section                                                                                                                                                                                                                         | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Review headcount/liability information in pension section of fiscal plan                                                                                                                                                                                                                 | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Long Term Projections      | Revise the slide deck laying out the fiscal plan roadmap for pensions on assumptions / provisions to reflect in upcoming fiscal plan                                                                                                                                                     | 1.90 | 519.00      | 986.10                |
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and C Good (EY) to discuss status of data review related to quality of fiscal plan estimates and outstanding risks                                                                                                                                  | 0.30 | 519.00      | 155.70                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 25-Feb-20       | T3 - Plan of Adjustment         | Prepare draft communication documenting necessary steps to collect pre-solicitation data from the systems for those missing demographic data                                                                                                                                             | 0.80 | 519.00      | 415.20                |
| Hurtado,Sergio Danilo | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 445.00      | 356.00                |
| Hurtado,Sergio Danilo | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Analyze land registration (land court) system in Massachusetts                                                                                                                                                                                                                           | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Analyze land recordation system in Massachusetts                                                                                                                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Khan,Muhammad Suleman | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Preliminary review fiscal plan for PRIDCO's revenues and expenses for FY19-FY21                                                                                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| LeBlanc,Samantha      | Staff             | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 245.00      | 196.00                |
| LeBlanc,Samantha      | Staff             | 25-Feb-20       | T3 - Long Term Projections      | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff             | 25-Feb-20       | T3 - Long Term Projections      | Review Tax Bill slide for accuracy.                                                                                                                                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review Letter to representative T. Soto dated 2/24/2020.                                                                                                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review proposed Tax Bill HB 2172 follow-up notes.                                                                                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review HB 2172 Tax Bill Slide Deck.                                                                                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review Draft of proposed Executive Order Letter.                                                                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review PRPB PRITS Deck.                                                                                                                                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior            | 25-Feb-20       | T3 - Long Term Projections      | Review Plan Requirements Section of Disaster Recovery Plan.                                                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call on pension balloting provisions in plan of adjustment. Participants: A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), and G Malhotra (EY)                                                                                                             | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), and A Chepenik (EY) to evaluate pension balloting calculation needs                                                                                                                                              | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S. Levy (EY), J. Santambrogio (EY), C. Good (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss responses on AMBAC 2004 pension requests                                                                                                                      | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                 | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                 | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Long Term Projections      | Review actuarial assumption updates for upcoming fiscal plan pension projections                                                                                                                                                                                                         | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R          | Partner/Principal | 25-Feb-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and C Good (EY) to discuss status of data review related to quality of fiscal plan estimates and outstanding risks                                                                                                                                  | 0.30 | 721.00      | 216.30                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav       | Partner/Principal  | 25-Feb-20       | T3 - Plan of Adjustment           | Participate in call on pension balloting provisions in plan of adjustment. Participants: A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), and G Malhotra (EY)                                                                                                             | 0.90 | 870.00      | 783.00                |
| Malhotra,Gaurav       | Partner/Principal  | 25-Feb-20       | T3 - Long Term Projections        | Participate in call with G Malhotra (EY) and A Chepenik (EY) to discuss conclusions from board strategy session                                                                                                                                                                          | 0.60 | 870.00      | 522.00                |
| Morris,Michael Thomas | Senior             | 25-Feb-20       | T3 - Long Term Projections        | Participate in discussion with M Morris (EY) and C Good (EY) related to process to review system data for inconsistencies to measure confidence in fiscal plan data                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Morris,Michael Thomas | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Actuario_20170430_vs_2.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                               | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Actuario_20190630_vs_2.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                               | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Detalle Balance- Law 1 Balance_July 1 2019.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                           | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 25-Feb-20       | T3 - Long Term Projections        | Land Registration - initial survey of action plan and reform program and identification of meeting objectives.                                                                                                                                                                           | 0.30 | 810.00      | 243.00                |
| Neziroski,David       | Staff              | 25-Feb-20       | T3 - Fee Applications / Retention | Update exhibit D for November                                                                                                                                                                                                                                                            | 2.30 | 245.00      | 563.50                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Review breakdown of trust employees in various groupings to determine if there are any trends                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Draft email to O'Neill explaining the issues with the Juvenile department and the Federal monitor in order to ask for guidance.                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Review tax letter to representative Soto.                                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Participate in a discussion with E. Sepulveda (FOMB), R. Tan (EY), and S. Panagiotakis (EY) on Department of Corrections Juvenile Program Consent Decree.                                                                                                                                | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Participate in strategy meeting with R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to determine the best process for deep dive agency reviews over the next month                                                                                                               | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 25-Feb-20       | T3 - Long Term Projections        | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 720.00      | 792.00                |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Administration for the Development of Agricultural Enterprises for 12/30 follow up after no response after a previous follow up                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Cardiovascular Center of Puerto Rico and the Caribbean Corporation on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Convention Center District Authority of Puerto Rico for 12/30 follow up after no response after a previous follow up                                                                                                                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Department of Sports and Recreation on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Family and Children Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Housing Financing Authority on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 25-Feb-20       | T3 - Plan of Adjustment           | Contact Institute of Puerto Rican Culture on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Joint Special Commission of Legislative Funds for 12/30 follow up after no response after a previous follow up                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Land Authority de Puerto Rico on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Maritime Transport Authority on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Metropolitan Bus Authority on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Office of Legislative Services on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Ponce Ports Authority on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Project Corporation ENLACE Cano Martin Pena on 2/25/20 for 12/30 follow up after no response after a previous follow up                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Public Private Partnership Authority on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Senate for 12/30 follow up after no response after a previous follow up                                                                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Superintendent of the Capitol for 12/30 follow up after no response after a previous follow up                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 25-Feb-20       | T3 - Plan of Adjustment                          | Contact Traditional Lottery on 2/25/20 for 12/30 follow up after no response after a previous follow up                                                                      | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Address Jess AH Outreach questions: Ports Authority                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Address Jess AH Outreach questions: Program of Youth Affairs                                                                                                                 | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Follow up with Juliissa Pineda of Citibank regarding login issues and re-establishing access                                                                                 | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Prepare analyst of zero balance accounts as of December 31, 2019 to send to FOMB                                                                                             | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Prepare December 2019 Cash Balance Analysis report to send to FOMB                                                                                                           | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Prepare documents for FOMB for UPR account ending in X474 relating to Endowment funds to send to FOMB                                                                        | 2.10 | 245.00      | 514.50                |
| Sanchez-Riveron,Déborah | Staff              | 25-Feb-20       | T3 - Plan of Adjustment                          | Review restriction documentation for UPR account ending in X474 to determine what portion of current balance is Endowment funds vs. Operational funds                        | 1.10 | 245.00      | 269.50                |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Long Term Projections                       | Participate in call with J Santambrogio (EY) and A Chepenik (EY) to discuss pension and cash calculations                                                                    | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S. Levy (EY), J. Santambrogio (EY), C. Good (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss responses on AMBAC 2004 pension requests          | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Plan of Adjustment                          | Participate in call on pension balloting provisions in plan of adjustment. Participants: A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY), and G Malhotra (EY) | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S Levy (EY), C Good (EY), J Santambrogio (EY), and A Chepenik (EY) to evaluate pension balloting calculation needs                                  | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                      | 3.50 | 405.00      | 1,417.50              |
| Santambrogio,Juan       | Executive Director | 25-Feb-20       | T3 - Long Term Projections                       | Review consent decree materials in preparation for meeting with Department of Justice and corresponding agencies                                                             | 1.80 | 810.00      | 1,458.00              |
| Stricklin,Todd          | Senior             | 25-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 25% marginal cut with freeze framework                                                                       | 2.40 | 405.00      | 972.00                |
| Stricklin,Todd          | Senior             | 25-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 25% marginal cut with freeze framework assuming poor investment returns for years 1-3                        | 2.10 | 405.00      | 850.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior         | 25-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 25% marginal cut with freeze framework assuming poor investment returns for years 23-25                                                                                                                                  | 1.70 | 405.00      | 688.50                |
| Stricklin,Todd         | Senior         | 25-Feb-20       | T3 - Long Term Projections                       | Calculate PREPA pension year in which assets are depleted under 8.5% flat cut with freeze framework assuming poor investment returns for years 23-25                                                                                                                                     | 2.20 | 405.00      | 891.00                |
| Tague,Robert           | Senior Manager | 25-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR.                                                                                                                                                                                                                                                 | 5.10 | 360.00      | 1,836.00              |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S. Levy (EY), J. Santambrogio (EY), C. Good (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss responses on AMBAC 2004 pension requests                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R. Tan (EY), S. Tajuddin (EY), and V. Bernal (FOMB) to discuss PRIDCO                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Plan of Adjustment                          | Review Detroit disclosure statement to confirm sources for Commonwealth working capital 2004 request (REDACT)                                                                                                                                                                            | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Long Term Projections                       | Review T. Soto tax incentives letter                                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan sections re: to cross-agency cutting                                                                                                                                                                                                                                  | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Feb-20       | T3 - Long Term Projections                       | Review fiscal plan sections re: to PRDE system rationalization                                                                                                                                                                                                                           | 1.10 | 720.00      | 792.00                |
| Tan,Riyandi            | Manager        | 25-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with R. Tan (EY), S. Tajuddin (EY), and V. Bernal (FOMB) to discuss PRIDCO                                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Tan,Riyandi            | Manager        | 25-Feb-20       | T3 - Long Term Projections                       | Participate in a discussion with E. Sepulveda (FOMB), R. Tan (EY), and S. Panagiotakis (EY) on Department of Corrections Juvenile Program Consent Decree.                                                                                                                                | 0.70 | 595.00      | 416.50                |
| Tan,Riyandi            | Manager        | 25-Feb-20       | T3 - Long Term Projections                       | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss additional agencies to be reviewed by EY in advance of FOMB decisions and additional agency deep dive sessions | 0.80 | 595.00      | 476.00                |
| Tan,Riyandi            | Manager        | 25-Feb-20       | T3 - Long Term Projections                       | Working meeting with S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), R. Tan (EY), S. Khan (EY), S. Hurtado (EY), S. LeBlanc (EY), and C. Carpenter (EY) to discuss preparation for first group of FY21 agency deep dive sessions, including review process and request lists      | 1.10 | 595.00      | 654.50                |
| Venkatramanan,Siddhu   | Manager        | 25-Feb-20       | T3 - Plan of Adjustment                          | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for week ending 02/12/2020                                                                                                                                        | 2.80 | 595.00      | 1,666.00              |
| Zhao,Leqi              | Staff          | 25-Feb-20       | T3 - Long Term Projections                       | Research on December 2019 tax revenue from Hacienda for all tax revenue forecast update                                                                                                                                                                                                  | 2.40 | 245.00      | 588.00                |
| Ban,Menuka             | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Review of opportunity zone draft in order to provide comments to team                                                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Verify regulation details related earthquake resolution, Act 20, Act 22, Act 14-2017, Act 135-1998 and Act 73                                                                                                                                                                            | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy            | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Participate in debrief with J Santambrogio (EY) and J Burr (EY) to discuss the \$20M that the Medical Handicap program of the department of health did not pay from fiscal year 2015 to 2019                                                                                             | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy            | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the ASSMCA, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the consent decrees and lawsuits outstanding                                                                                       | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy            | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the Department of Education, AAFAF, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Rosa Lydia Velez case requirements                                                                     | 1.00 | 595.00      | 595.00                |
| Burr,Jeremy            | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the Department of Natural Resources, OMB, AAFAF, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Clean Water act consent decree                                                            | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager        | 26-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with the PR Department of Health, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the 330 centers federal and state lawsuits                                                                        | 1.90 | 595.00      | 1,130.50              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Department of Health, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the mentally handicap consent decree                  | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy   | Manager | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Police Department, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Sustainable Police Reform consent decree obligations | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy   | Manager | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Police Department, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Thomas E Perez consent decree obligations            | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy   | Manager | 26-Feb-20       | T3 - Long Term Projections | Prepare summary response regarding the tourism slot machine waterfall to support counsel arguments                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy   | Manager | 26-Feb-20       | T3 - Long Term Projections | Participate in working meeting with J Santambrogio (EY) and J Burr (EY) to respond to the FOMB regarding the Alight contract for the employee retirement                                                                     | 0.20 | 595.00      | 119.00                |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in X120 for 06/30/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in X120 for 09/30/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in X120 for 12/31/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in x121 for 06/30/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in x121 for 09/30/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of American Stock Transfer & Trust Company certificate received 25 Feb 2019 for Puerto Rico Ports Authority account ending in x121 for 12/31/2019 testing period                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 25 Feb 2019 for Department of Housing account ending in X026 for 12/31/19 testing period                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 25 Feb 2019 for Department of Housing account ending in X059 for 12/31/19 testing period                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 25 Feb 2019 for Department of Housing account ending in X084 for 12/31/19 testing period                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Perform second level review of First Bank bank statement received on 25 Feb 2019 for Senate account ending in X149 for 12/31/19 testing period                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Prepare comments for EY team for changes required as of 27 Feb 2020 for items requiring follow ups for reporting purposes.                                                                                                   | 1.60 | 445.00      | 712.00                |
| Chan,Jonathan | Senior  | 26-Feb-20       | T3 - Plan of Adjustment    | Review changes made in Relativity taken by team members in response to Relativity review exercise for more accurate record-keeping, as of 26 February                                                                        | 1.60 | 445.00      | 712.00                |
| Chawla,Sonia  | Manager | 26-Feb-20       | T3 - Plan of Adjustment    | Analyze accounts that have closed between 06 30 19 and the 12 31 19 testing period in the restriction confirmation chart.                                                                                                    | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 26-Feb-20       | T3 - Plan of Adjustment    | Review draft email to E. Rios (First Bank) regarding significant changes in values for accounts between 09 30 19 and the 12 31 19 testing period.                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 26-Feb-20       | T3 - Plan of Adjustment    | Review draft email to J. Pineda (Citibank) regarding web portal access to accounts as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Review response from PHA regarding updated General Depository Agreement as restriction support for account X292 as of the 12 31 19 testing period.                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Review updated Exhibit J of the Debtor's Cash Section of the POA DS to remove account numbers as of the 12 31 19 testing period.                                                                   | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Send email to R. Kim (Proskauer) with updated Restriction Confirmation Chart with 12 31 19 testing period balances.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Update Restriction Confirmation Chart with 12 31 19 testing period balances for Commonwealth accounts to send to Proskauer.                                                                        | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Update Restriction Confirmation Chart with 12 31 19 testing period balances for ERS accounts to send to Proskauer.                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Update Restriction Confirmation Chart with 12 31 19 testing period balances for HTA accounts to send to Proskauer.                                                                                 | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Update Restriction Confirmation Chart with 12 31 19 testing period balances for PBA accounts to send to Proskauer.                                                                                 | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, and G LaRoussa to discuss tax cuts and payfors for new tax bill.             | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, G LaRoussa, and M Martinez to discuss tax cuts and payfors for new tax bill. | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), S LeBlanc (EY), and G Ojeda (FOMB) to discuss formal scoring letter on tax cuts and payfors.                                                                 | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), S LeBlanc (EY), and G Ojeda (FOMB) to discuss tax filing schedule.                                                                                           | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), T Leonis (EY), S LeBlanc (EY), N Jaresko (FOMB), and G Ojeda (FOMB) to discuss proposed tax payfors by T Soto.                                               | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Finalize draft letter to T Soto (Legislature) based on morning agreement with FOMB                                                                                                                 | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) to discuss changes to letter for T Soto (Legislature)                                                                                                      | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB) and S Negron (FOMB) to talk through key points for T Soto (Legislature) discussion                                                                       | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Participate in follow up call with G Ojeda (FOMB) on T Soto letter analysis                                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Prepare analysis for N Jaresko (FOMB) on T Soto (Legislature) key points of analysis                                                                                                               | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Review 218 agreement request                                                                                                                                                                       | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Plan of Adjustment    | Review fact sheet proposal on plan of adjustment                                                                                                                                                   | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Review permitting reform presentation at L Rosso (FOMB) request                                                                                                                                    | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Draft updated letter for T Soto (Legislature) based on morning negotiation                                                                                                                         | 2.40 | 870.00      | 2,088.00              |
| Culp,Noelle B.        | Staff             | 26-Feb-20       | T3 - Long Term Projections | Update ERS FP Paygo costs to include revised agency code data for ERS active participants                                                                                                          | 0.60 | 271.00      | 162.60                |
| Day,Timothy Sean      | Manager           | 26-Feb-20       | T3 - Long Term Projections | Review PREPA cost projection scenarios of flat cut at 4.5% return with various asset shocks                                                                                                        | 1.60 | 519.00      | 830.40                |
| Day,Timothy Sean      | Manager           | 26-Feb-20       | T3 - Long Term Projections | Review PREPA cost projection scenarios of marginal cut at 4.5% return with various asset shocks                                                                                                    | 1.70 | 519.00      | 882.30                |
| Dougherty,Ryan Curran | Senior            | 26-Feb-20       | T3 - Long Term Projections | Prepare analysis of ERS/TRS submission from OMB to compare against historical amounts and current target.                                                                                          | 1.10 | 445.00      | 489.50                |
| Good JR,Clark E       | Manager           | 26-Feb-20       | T3 - Long Term Projections | Prepare draft language regarding System 2000 treatment in fiscal plan                                                                                                                              | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 26-Feb-20       | T3 - Long Term Projections | Prepare initial summary of fiscal plan liability runs mapping out valuation system liability runs that will compose walk from prior to current fiscal plan                                         | 1.60 | 519.00      | 830.40                |
| Good JR,Clark E       | Manager           | 26-Feb-20       | T3 - Long Term Projections | Review fiscal plan update proposal in comparison to fiscal plan language to make sure all proposed changes are reflected in document                                                               | 0.70 | 519.00      | 363.30                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Long Term Projections | Revise calculation of impairment percentages to include in pie chart shown in fiscal plan document pension section                                                                                 | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Long Term Projections | Revise language in fiscal plan describing pension cut incorporating changes between may fp and COR cut included in POA                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Long Term Projections | Revise language in fiscal plan describing pension freeze incorporating changes between may fp and current draft of POA                                                                             | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Prepare responses to questions from S Levy (EY) regarding communication with Proskauer advising on how to collect information on participants missing demographic data from the retirement system  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Review changes from N Jaresko (FOMB) to the POA language addressing pension components (including COR cut / AFSCME deal)                                                                           | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E  | Manager           | 26-Feb-20       | T3 - Plan of Adjustment    | Review revisions proposed by team to POA language for new class detail                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Kebhaj,Suhaib    | Senior            | 26-Feb-20       | T3 - Long Term Projections | Analyze land registration system in Minnesota                                                                                                                                                      | 3.80 | 445.00      | 1,691.00              |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), T Leonis (EY), S LeBlanc (EY), N Jaresko (FOMB), and G Ojeda (FOMB) to discuss proposed tax payfors by T Soto.                                               | 0.20 | 245.00      | 49.00                 |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, and G LaRoussa to discuss tax cuts and payfors for new tax bill.             | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, G LaRoussa, and M Martinez to discuss tax cuts and payfors for new tax bill. | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), S LeBlanc (EY), and G Ojeda (FOMB) to discuss formal scoring letter on tax cuts and payfors.                                                                 | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), S LeBlanc (EY), and G Ojeda (FOMB) to discuss tax filing schedule.                                                                                           | 0.10 | 245.00      | 24.50                 |
| LeBlanc,Samantha | Staff             | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), T Leonis (EY), S LeBlanc (EY), N Jaresko (FOMB), and G Ojeda (FOMB) to discuss proposed tax payfors by T Soto.                                               | 0.20 | 245.00      | 49.00                 |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), T Leonis (EY), S LeBlanc (EY), N Jaresko (FOMB), and G Ojeda (FOMB) to discuss proposed tax payfors by T Soto.                                               | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, and G LaRoussa to discuss tax cuts and payfors for new tax bill.             | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with S LeBlanc (EY), A Chepenik (EY), T Leonis (EY), G Ojeda (FOMB), N Jaresko (FOMB), T Soto, G LaRoussa, and M Martinez to discuss tax cuts and payfors for new tax bill. | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Working meeting with A Chepenik (EY), T Leonis (EY), S LeBlanc (EY), N Jaresko (FOMB), and G Ojeda (FOMB) to discuss proposed tax payfors by T Soto.                                               | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Prepare email for S. Negron (FOMB) following up on CDBG-DR MOU.                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Review Act 257 five-percent individual tax credit stipulation.                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Review Scoring Letter to representative T. Soto.                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Review Film credits in Section 3050.01 of Act 60.                                                                                                                                                  | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Send G. Ojeda (FOMB) analysis of Section 3050.01.                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Review suggested edits to Section 3050.01 analysis.                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan   | Senior            | 26-Feb-20       | T3 - Long Term Projections | Edit Section 3050.01 analysis.                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R     | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Review updates needed to fiscal plan projections due to new mortality assumptions from the Society of Actuaries                                                                                    | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R     | Partner/Principal | 26-Feb-20       | T3 - Long Term Projections | Review updates to PREPA projections for revised levels of asset experience for multiple flat pension contribution scenarios                                                                        | 1.30 | 721.00      | 937.30                |
| Levy,Sheva R     | Partner/Principal | 26-Feb-20       | T3 - Plan of Adjustment    | Review updates to plan of adjustment associated with division of retiree class into multiple classes                                                                                               | 1.30 | 721.00      | 937.30                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R            | Partner/Principal  | 26-Feb-20       | T3 - Plan of Adjustment           | Review updates to plan of adjustment to reflect current status of freeze negotiations                                                                                                                                                                                                                                                               | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R            | Partner/Principal  | 26-Feb-20       | T3 - Plan of Adjustment           | Review verbiage in plan of adjustment related to pension trust                                                                                                                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Moran-Eserski,Javier    | Senior             | 26-Feb-20       | T3 - Long Term Projections        | Update analysis to compare historical PayGo budget vs. collections to incorporate latest budget submission from the government                                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Morris,Michael Thomas   | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Detalle Balance- Law 3 - Law 106 Balance_July 1 2019.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                            | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas   | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Detalle Balance- Law 447 Balance_July 1 2019.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                    | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas   | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Balance- Law 1 Balance_May 3 2017.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                               | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas   | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Create valuation validation parameters for file Detalle Balance- Law 3 Balance_May 3 2017.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                       | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R        | Executive Director | 26-Feb-20       | T3 - Long Term Projections        | Land Registration - PR Land Registration deficienecises and program for improvement, review of findings on Puerto Rico Porpoert Tax Management System Overview and land registration reform, Review of Housing Department Action Plan, review of land and permitting reform and parcel identification process, review of state registration systems | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R        | Executive Director | 26-Feb-20       | T3 - Long Term Projections        | Land Registration - Conference call with Housing Department on GIS, parcel indetification and land ownership project                                                                                                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R        | Executive Director | 26-Feb-20       | T3 - Long Term Projections        | Opportunity Zone DDEC Regulations - Final edits to 205 letterof FOMB on DDEC Opportunity Zone regulation shortcomings                                                                                                                                                                                                                               | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R        | Executive Director | 26-Feb-20       | T3 - Long Term Projections        | Tax Incentive Revenue Effects - Act 20, Act 22, Act 14-2017, Act 135-1998 and Act 73, identification of estimation approach and data requirements and forwarding of initial data request                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Neziroski,David         | Staff              | 26-Feb-20       | T3 - Fee Applications / Retention | Finalize November application per additional comments received                                                                                                                                                                                                                                                                                      | 2.70 | 245.00      | 661.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Contact Automobile Accident Compensation Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Contact Mental Health Services and Addiction Control Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Department of Correction and Rehabilitation regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                                                | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Department of Natural and Environmental Resources regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to National Parks Company of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Natural Resources Administration regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                            | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to PR Federal Affairs Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Pretrial Services Program regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Public Buildings Authority regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Draft email to Puerto Rico Police Bureau regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 26-Feb-20       | T3 - Plan of Adjustment           | Provide an update of unresponsive agencies                                                                                                                                                                                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Sanchez-Riveron,Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment           | FI Outreach - Citibank (Julissa): Provide account information for login assistance and review login/token ownership                                                                                                                                                                                                                                 | 0.80 | 245.00      | 196.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | FI Outreach - First Bank (Elis): Review documentation sent and status of pending requests                                                                                                                                     | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X120 for December 2019 balances report                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X120 for June 2019 balances report                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X120 for September 2019 balances report                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X121 for December 2019 balances report                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X121 for June 2019 balances report                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Perform first level testing on Ports Authority account ending in X121 for September 2019 balances report                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Prepare documents for FOMB regarding X2474 balance breakdown provided by UPR (Ana request)                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Review AH outreach for Office of Management and Budget and OCAM                                                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Review response from PHA and update Relativity for new account numbers (renewed CD accounts)                                                                                                                                  | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Review restriction documentation for Forensic Science Bureau account ending in X065 to fix Relativity upload issue                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 26-Feb-20       | T3 - Plan of Adjustment    | Update restrictions chart for pending documentation from PHA (that is no longer pending)                                                                                                                                      | 0.80 | 245.00      | 196.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Plan of Adjustment    | Participate in call with J. Santambrogio (EY) and S. Tajuddin (EY) and D. Udom (McKinsey) to discuss cash component of BIT                                                                                                    | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in debrief with J Santambrogio (EY) and J Burr (EY) to discuss the \$20M that the Medical Handicap program of the department of health did not pay from fiscal year 2015 to 2019                                  | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the ASSMCA, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the consent decrees and lawsuits outstanding                            | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the Department of Education, AAFAF, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Rosa Lydia Velez case requirements          | 1.00 | 810.00      | 810.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the Department of Natural Resources, OMB, AAFAF, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Clean Water act consent decree | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Department of Health, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the 330 centers federal and state lawsuits             | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Department of Health, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the mentally handicap consent decree                   | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Police Department, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Sustainable Police Reform consent decree obligations  | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Long Term Projections | Participate in meeting with the PR Police Department, Department of Justice, G Maldonado (FOMB), D Perez (O'Neill), J Santambrogio (EY), and J Burr (EY) to discuss the Thomas E Perez consent decree obligations             | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Plan of Adjustment    | Review disclosure statement language related to pension treatment to include optionality for the proposed cut                                                                                                                 | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 26-Feb-20       | T3 - Plan of Adjustment    | Review disclosure statement language related to pension trust contributions                                                                                                                                                   | 0.20 | 810.00      | 162.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan         | Executive Director | 26-Feb-20       | T3 - Plan of Adjustment         | Review disclosure statement language related to plan support agreement with AFSCME                                                                                                                        | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan         | Executive Director | 26-Feb-20       | T3 - Long Term Projections      | Participate in working meeting with J Santambrogio (EY) and J Burr (EY) to respond to the FOMB regarding the Alight contract for the employee retirement                                                  | 0.20 | 810.00      | 162.00                |
| Stricklin, Todd            | Senior             | 26-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension flat cent per kilowatt hour annual contribution needed to fully fund the system within 30 years assuming no freeze or cut with 4.5% asset returns                                 | 2.30 | 405.00      | 931.50                |
| Stricklin, Todd            | Senior             | 26-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension flat dollar annual contribution needed to fully fund the system within 30 years assuming freeze with 25% marginal cut                                                             | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd            | Senior             | 26-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension flat dollar annual contribution needed to fully fund the system within 30 years assuming freeze with 8.5% flat cut                                                                | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd            | Senior             | 26-Feb-20       | T3 - Long Term Projections      | Calculate PREPA pension flat dollar annual contribution needed to fully fund the system within 30 years assuming no freeze or cut                                                                         | 2.20 | 405.00      | 891.00                |
| Stuber, Emily Grace        | Senior             | 26-Feb-20       | T3 - Long Term Projections      | Review TRS Winter 2020 fiscal plan updates PowerPoint to determine next steps for coding results                                                                                                          | 0.60 | 405.00      | 243.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Plan of Adjustment         | Participate in call with J. Santambrogio (EY) and S. Tajuddin (EY) and D. Udom (McKinsey) to discuss cash component of BIT                                                                                | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Long Term Projections      | Review fiscal plan section re: healthcare system changes                                                                                                                                                  | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Long Term Projections      | Review fiscal plan section re: department of corrections                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Long Term Projections      | Review fiscal plan section re: department of public safety                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Plan of Adjustment         | Revise flow charts for disclosure statement as requested by Proskauer                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Long Term Projections      | Participate in meeting with S. Negron (FOMB) to discuss PRIDCO                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Long Term Projections      | Prepare email summarizing PRIDCO deal update                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed    | Senior Manager     | 26-Feb-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                  | 1.40 | 720.00      | 1,008.00              |
| Tan, Riyandi               | Manager            | 26-Feb-20       | T3 - Long Term Projections      | Analyze revised PRIDCO Fiscal Plan model submitted by AAFAP in response to FOMB notice of violation to compare against Commonwealth Model and Original Submission                                         | 1.70 | 595.00      | 1,011.50              |
| Venkatramanan, Siddhu      | Manager            | 26-Feb-20       | T3 - Plan of Adjustment         | Discuss in detail about the issues identified during the weekly Relativity workspace maintenance with India team for week ending 02/21/2020                                                               | 2.60 | 595.00      | 1,547.00              |
| Zhao, Leqi                 | Staff              | 26-Feb-20       | T3 - Long Term Projections      | Review compiled results from tax reform document after earthquake for personal income tax forecast                                                                                                        | 2.40 | 245.00      | 588.00                |
| Ban, Menuka                | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Participate in meeting with D Mullins (EY), M Ban (EY), and A Chepenik (EY) to discuss opportunity zones assessment                                                                                       | 0.30 | 595.00      | 178.50                |
| Ban, Menuka                | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Provide feedback to team regarding data request for various tax incentive regulations                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy               | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Participate in meeting with V Bernal (FOMB), J Santambrogio (EY), and J Burr (EY) to discuss the agenda for the meeting with the State Insurance Fund in regards to the fiscal plan and surplus estimates | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy               | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Analyze the FY19 actual PayGo payments by beneficiary to provide guidance on the FY20 and FY21 estimates                                                                                                  | 1.30 | 595.00      | 773.50                |
| Burr, Jeremy               | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Prepare feedback on the footnotes added to the plan of adjustments related to preempted statutes of formula based appropriations                                                                          | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy               | Manager            | 27-Feb-20       | T3 - Long Term Projections      | Compare the aggregate SRF revenue submission for FY21 relative to the FY20 submission to gauge the increase in revenue and expenses year over year                                                        | 0.80 | 595.00      | 476.00                |
| Carpenter, Christina Maria | Senior             | 27-Feb-20       | T3 - Long Term Projections      | Review AAFAP 2(F) Requirement reports on tax credits used to identify film credits used in Puerto Rico in FY18 and FY19 per FOMB request with T. Leonis (EY) and C. Carpenter (EY)                        | 0.60 | 445.00      | 267.00                |
| Chan, Jonathan             | Senior             | 27-Feb-20       | T3 - Plan of Adjustment         | Draft memo to formalize procedures to review Relativity data for accuracy                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Chan, Jonathan             | Senior             | 27-Feb-20       | T3 - Plan of Adjustment         | Prepare response to Ankura (D. Barrett) questions regarding changes in restriction categorizations                                                                                                        | 1.60 | 445.00      | 712.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 27-Feb-20       | T3 - Plan of Adjustment                          | Review changes made in Relativity taken by team members in response to Relativity review exercise for more accurate record-keeping, as of 27 February                                                        | 0.70 | 445.00      | 311.50                |
| Chan,Jonathan         | Senior            | 27-Feb-20       | T3 - Plan of Adjustment                          | Review file names of received document as of 02/26/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                | 1.60 | 445.00      | 712.00                |
| Chawla,Sonia          | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Prepare procedures to rollforward cash balances to the 03 31 20 testing period.                                                                                                                              | 2.90 | 595.00      | 1,725.50              |
| Chawla,Sonia          | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Review Debtor's Cash Section of the POA DS updated on 02 27 20 for the 12 31 19 testing period by Proskauer.                                                                                                 | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Update cash balances in the Debtor's Cash Section of the POA DS updated on 02 27 20 for the 12 31 19 testing period by Proskauer.                                                                            | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with D Mullins (EY), M Ban (EY), and A Chepenik (EY) to discuss opportunity zones assessment                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Eaton (EY) and A Chepenik (EY) to discuss CDBG-DR request from the FOMB                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Continue to edit Opportunity Zones regulation letter based on materials provided by G Ojeda (FOMB)                                                                                                           | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Prepare blackline on opportunity zones assessment for J Elkourey (FOMB) review                                                                                                                               | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Plan of Adjustment                          | Review disaster relief numbers for plan of adjustment                                                                                                                                                        | 0.10 | 870.00      | 87.00                 |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Review PRIDCO fiscal plan assessment writeup                                                                                                                                                                 | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-Feb-20       | T3 - Long Term Projections                       | Participate in call with E Zayas (FOMB), S Levy (EY), and A Chepenik (EY) to discuss ERS participant data                                                                                                    | 0.20 | 870.00      | 174.00                |
| Culp,Noelle B.        | Staff             | 27-Feb-20       | T3 - Long Term Projections                       | Update ERS FP Paygo costs to include revised agency code data for ERS beneficiaries                                                                                                                          | 0.20 | 271.00      | 54.20                 |
| Culp,Noelle B.        | Staff             | 27-Feb-20       | T3 - Long Term Projections                       | Update ERS FP Paygo costs to include revised agency code data for ERS retired participants                                                                                                                   | 0.20 | 271.00      | 54.20                 |
| Day,Timothy Sean      | Manager           | 27-Feb-20       | T3 - Long Term Projections                       | Review of PREPA active count comparison of impacted vs. unimpacted totals under flat cut scenario with \$1200 threshold                                                                                      | 2.30 | 519.00      | 1,193.70              |
| Day,Timothy Sean      | Manager           | 27-Feb-20       | T3 - Long Term Projections                       | Review of PREPA active count comparison of impacted vs. unimpacted totals under flat cut scenario with \$1500 threshold                                                                                      | 1.70 | 519.00      | 882.30                |
| Eaton,Gregory William | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with G Eaton (EY) and A Chepenik (EY) to discuss CDBG-DR request from the FOMB                                                                                                        | 0.40 | 720.00      | 288.00                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Long Term Projections                       | Prepare analysis of TRS cashflows walking forward all paygo changes that have occurred since the May FP                                                                                                      | 1.70 | 519.00      | 882.30                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Long Term Projections                       | Review 2020 final budget paygo file provided to be incorporated into the revised fiscal plan                                                                                                                 | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with P Possinger (Proskauer), J Esses (Proskauer), S Levy (EY), C Good (EY), J Santambrogio (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss pension claim for retiree solicitation | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with S Tajuddin (EY) and C Good (EY) regarding next steps to follow up with ERS related late individual contribution payments by select agencies                                         | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Prepare data collection requests based on analysis of data collected from the systems to date for FOMB / Proskauer for pre-solicitation data from the Government                                             | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Prepare sample data for Primeclerk to document fields likely for them to receive from the retirement system as part of the pre-solicitation work                                                             | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Prepare summary of participant headcounts impacted by agencies not transferring employee contributions to the retirement system                                                                              | 0.40 | 519.00      | 207.60                |
| Kebhaj,Suhaib         | Senior            | 27-Feb-20       | T3 - Long Term Projections                       | Provide summary of findings on land registration and recordation processes in Massachusetts and Puerto Rico                                                                                                  | 2.80 | 445.00      | 1,246.00              |
| LeBlanc,Samantha      | Staff             | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                     | 5.00 | 122.50      | 612.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| LeBlanc,Samantha      | Staff              | 27-Feb-20       | T3 - Long Term Projections                       | Draft Executive Order response letter for upcoming diester funding related orders.                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Review AAFAF 2(F) Requirement reports on tax credits used to identify film credits used in Puerto Rico in FY18 and FY19 per FOMB request with T. Leonis (EY) and C. Carpenter (EY)                              | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                         | 4.00 | 222.50      | 890.00                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Draft FOMB response to proposed Executive Order, sent for review.                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Send draft FOMB response to proposed Executive Order to team for review.                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Research PR Gaming Commission.                                                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Review Advisor to PR Gaming Commission RFP.                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Meet with C. Robles (FOMB) to discuss film tax credits utilized in FY18 and FY19 in Puerto Rico.                                                                                                                | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Send C. Robles (FOMB) follow-up email, requesting specific amounts of film tax credits utilized in FY18 and FY19.                                                                                               | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R          | Partner/Principal  | 27-Feb-20       | T3 - Long Term Projections                       | Participate in call with E Zayas (FOMB), S Levy (EY), and A Chepenik (EY) to discuss ERS participant data                                                                                                       | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 27-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with P Possinger (Proskauer), J Esses (Proskauer), S Levy (EY), C Good (EY), J Santambrogio (EY), S Tajuddin (EY), and A Chepenik (EY) to discuss pension claim for retiree solicitation    | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 27-Feb-20       | T3 - Plan of Adjustment                          | Review compilation of counts of number of actives at agencies for which employee pension contributions have not been remitted to the plan                                                                       | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 27-Feb-20       | T3 - Plan of Adjustment                          | Review e-mail communication to Prime Clerk related to layout of pension data fields for ERS                                                                                                                     | 0.70 | 721.00      | 504.70                |
| Mackie,James          | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Continue to 205 letter on opportunity zone regulations                                                                                                                                                          | 2.10 | 810.00      | 1,701.00              |
| Moran-Eserski,Javier  | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Update analysis to compare historical PayGo budget vs. collections to incorporate feedback received from the team                                                                                               | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier  | Senior             | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                        | 5.60 | 222.50      | 1,246.00              |
| Morris,Michael Thomas | Senior             | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, I                                                                                                                                                                          | 5.30 | 202.50      | 1,073.25              |
| Morris,Michael Thomas | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Create valuation validation parameters for file Detalle Balance- Law 447 Balance_May 3 2017.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Create valuation validation parameters for file Detalle Balance-RF2000 Balance_July 1 2019.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field  | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with D Mullins (EY), M Ban (EY), and A Chepenik (EY) to discuss opportunity zones assessment                                                                                             | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R      | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Opportunity Zone - Detail review of official regulation translation (0.6) and comparison of new translation to old                                                                                              | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Opportunity Zone - Detail review, edit and text adjustments of/to final version of 205 letter                                                                                                                   | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R      | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Opportunity Zone - Detail review, edit and text adjustment of appendix to align with official English translation                                                                                               | 1.70 | 810.00      | 1,377.00              |
| Neziroski,David       | Staff              | 27-Feb-20       | T3 - Fee Applications / Retention                | Begin preparation for the review of the December detail for exhibit D                                                                                                                                           | 3.30 | 245.00      | 808.50                |
| Nichols,Carly         | Manager            | 27-Feb-20       | T3 - Long Term Projections                       | Review presentation materials to be sent to FOMB related to proposed update to fiscal plan outlining assumptions to be used                                                                                     | 0.60 | 519.00      | 311.40                |
| Panagiotakis,Sofia    | Senior Manager     | 27-Feb-20       | T3 - Long Term Projections                       | Revise the letter to the insurance commissioner regarding the Pandemic Insurance request                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia    | Senior Manager     | 27-Feb-20       | T3 - Long Term Projections                       | Review consent decree presentation from the department of corrections.                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Ramirez,Jessica I.    | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Company for the Integral Development of the Cantera Peninsula on 2/27/20 for 12/30 follow up after no response after a previous follow up                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Conservatory of Music Corporation of Puerto Rico on 2/27/20 for 12/30 follow up after no response after a previous follow up                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.    | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Electric Power Authority (PREPA) - Retirement for 12/30 follow up requesting restriction support for 6 new accounts opened after September                                                              | 0.40 | 445.00      | 178.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Integrated Transport Authority on 2/27/20 for 12/30 follow up after no response after a previous follow up                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Municipal Revenue Collection Center (CRIM) on 2/27/20 for 12/30 follow up after no response after a previous follow up                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Trade and Export Company for 12/30 follow up after no response after a previous follow up                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Contact Traditional Lottery on 2/27/20 for 12/30 follow up after no response after a previous follow up                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information        | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Department of Sports and Recreation regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                       | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Institute of Puerto Rican Culture regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                         | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Land Authority de Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Maritime Transport Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft email to Puerto Rico Education Council regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                     | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior             | 27-Feb-20       | T3 - Plan of Adjustment                          | Review received communication and documentation from Automobile Accident Compensation Administration after requesting December 2019 information                                                           | 0.60 | 445.00      | 267.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Draft FTDS email for Relativity upload folder 2/14                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Need Follow Ups in Rel Review                                                                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Relativity folder 2.14 review for upload                                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Review 2/6 and 2/14 folders for accounts that need testing                                                                                                                                                | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Review follow up required accounts per JC Relativity review: PREPA accountX991 at Northern Trust                                                                                                          | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Review follow up required accounts per JC Relativity review: Tourism Company account X961 at First Bank                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Review process for Relativity field updates after AH review made by FTDS                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Send email to BNY for MFA consent letter + online access                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 27-Feb-20       | T3 - Plan of Adjustment                          | Send follow up to NTR for accountX991 asking for closing date/December 2019 statement                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Santambrogio,Juan       | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with V Bernal (FOMB), J Santambrogio (EY), and J Burr (EY) to discuss the agenda for the meeting with the State Insurance Fund in regards to the fiscal plan and surplus estimates | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan       | Executive Director | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                   | 3.50 | 405.00      | 1,417.50              |
| Santambrogio,Juan       | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Review draft letter to Insurance Commissioner from FOMB to request information on proposed parametric insurance                                                                                           | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Review proposed terms for providing retiree health insurance coverage for police bureau                                                                                                                   | 0.20 | 810.00      | 162.00                |
| Santambrogio,Juan       | Executive Director | 27-Feb-20       | T3 - Long Term Projections                       | Review consent decree presentation from Department of Justice, including Juvenile program                                                                                                                 | 0.80 | 810.00      | 648.00                |
| Stuber,Emily Grace      | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Review prior TRS valuation system coding with similar provisions to winter fiscal plan for Active non-LOA participants                                                                                    | 1.60 | 405.00      | 648.00                |
| Stuber,Emily Grace      | Senior             | 27-Feb-20       | T3 - Long Term Projections                       | Prepare O2-2019 mortality improvement scale in Excel format for use in TRS winter fiscal plan costing                                                                                                     | 1.70 | 405.00      | 688.50                |
| Tague,Robert            | Senior Manager     | 27-Feb-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague,Robert            | Senior Manager     | 27-Feb-20       | T3 - Long Term Projections                       | Redacted                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert              | Senior Manager    | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                                                                                                                                                                                                                                                            | 5.20 | 360.00      | 1,872.00              |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Plan of Adjustment                          | Review comments by Proskauer on the disclosure statement for subsequent editing                                                                                                                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Review Act 106-2017 to review requirements for 25% cost reduction                                                                                                                                                                                                                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Prepare email analyzing applicable conditions for the 25% cost reduction                                                                                                                                                                                                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                                                                                                                                                                                                                                                                         | 3.50 | 360.00      | 1,260.00              |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Review gaming study on AEM's re: Executive Summary                                                                                                                                                                                                                                                                                                                                                                                                 | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Review gaming study on AEM's re: Other states and PR models                                                                                                                                                                                                                                                                                                                                                                                        | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed    | Senior Manager    | 27-Feb-20       | T3 - Long Term Projections                       | Prepare email summarizing GMA gaming study                                                                                                                                                                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Venkatramanan,Siddhu      | Manager           | 27-Feb-20       | T3 - Plan of Adjustment                          | Review and update documentation related to weekly workspace maintenance for week ending 02/21/2020                                                                                                                                                                                                                                                                                                                                                 | 1.80 | 595.00      | 1,071.00              |
| Ban,Menuka                | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Review research on WB Doing Business for permitting regulation in PR                                                                                                                                                                                                                                                                                                                                                                               | 1.10 | 595.00      | 654.50                |
| Ban,Menuka                | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Detail review of the permitting deck (slide 1 through 12) from FOMB                                                                                                                                                                                                                                                                                                                                                                                | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka                | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Detail review of the permitting deck (slide 12 through 25) from FOMB                                                                                                                                                                                                                                                                                                                                                                               | 2.20 | 595.00      | 1,309.00              |
| Ban,Menuka                | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Draft email for the team to provide key findings from the permitting deck in advance of meeting                                                                                                                                                                                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy               | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss VLT legislation                                                                                                                                                                                                                                                                                                                                                              | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy               | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Prepare a summary analysis of the FY21 PayGo estimates compared to FY19 actuals and FY20 budget to support discussions with the Government                                                                                                                                                                                                                                                                                                         | 3.40 | 595.00      | 2,023.00              |
| Carpenter,Christina Maria | Senior            | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan             | Senior            | 28-Feb-20       | T3 - Plan of Adjustment                          | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 02/28/2020 to update the Online Access field for accurate reporting.                                                                                                                                                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Chawla,Sonia              | Manager           | 28-Feb-20       | T3 - Plan of Adjustment                          | Review Debtor's Cash Section of the POA DS updated on 02 28 20 for the 12 31 19 testing period by Proskauer.                                                                                                                                                                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia              | Manager           | 28-Feb-20       | T3 - Plan of Adjustment                          | Update cash balances for rounding in the Debtor's Cash Section of the POA DS updated on 02 28 20 for the 12 31 19 testing period by Proskauer.                                                                                                                                                                                                                                                                                                     | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia              | Manager           | 28-Feb-20       | T3 - Plan of Adjustment                          | Update procedures to rollforward cash balances to the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                                                     | 2.80 | 595.00      | 1,666.00              |
| Chepenik,Adam Brandon     | Partner/Principal | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB), A Chepenik (EY), and D Mullins (EY) to discuss N Jaresko (FOMB) request regarding tax exemptions                                                                                                                                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Day,Timothy Sean          | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Review of PREPA active count comparison of impacted vs. unimpacted totals under flat cut scenario with \$1700 threshold                                                                                                                                                                                                                                                                                                                            | 1.90 | 519.00      | 986.10                |
| Day,Timothy Sean          | Manager           | 28-Feb-20       | T3 - Long Term Projections                       | Review of PREPA active count comparison of impacted vs. unimpacted totals under marginal cut scenario with \$1200 threshold                                                                                                                                                                                                                                                                                                                        | 1.80 | 519.00      | 934.20                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Review Restart Funds information in regards to outstanding contract review in Education.                                                                                                                                                                                                                                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Review DOH nurse headcount analysis ahead of meeting with FOMB on decision.                                                                                                                                                                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Participate in meeting with A Lopez (FOMB) to discuss nurse analysis.                                                                                                                                                                                                                                                                                                                                                                              | 0.20 | 445.00      | 89.00                 |
| Good JR,Clark E       | Manager            | 28-Feb-20       | T3 - Plan of Adjustment                          | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss inquiry by FOMB re: recoveries to retirees under the POA                                                                                                                                                                                                                                                                                                                     | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager            | 28-Feb-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan PR to Dallas TX                                                                                                                                                                                                                                                                                                                                                                                                               | 6.00 | 259.50      | 1,557.00              |
| Good JR,Clark E       | Manager            | 28-Feb-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.20 | 519.00      | 103.80                |
| Leonis,Temisan        | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Prepare updated FOMB response to proposed Executive Order, sent for review.                                                                                                                                                                                                                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Send FOMB respond to proposed Executive Order.                                                                                                                                                                                                                                                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 28-Feb-20       | T3 - Long Term Projections                       | Prepare correspondence regarding HB 2172 and VLT reform.                                                                                                                                                                                                                                                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Mackie,James          | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Review McKinsey presentation regarding PR's permitting problems                                                                                                                                                                                                                                                                                                                                                                                    | 1.90 | 810.00      | 1,539.00              |
| Morris,Michael Thomas | Senior             | 28-Feb-20       | T3 - Plan of Adjustment                          | Create valuation validation parameters for file Detalle Balance-RF2000 Balance_May 3 2017.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                                                                                                                      | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 28-Feb-20       | T3 - Plan of Adjustment                          | Create valuation validation parameters for file Informe Pensionados,Incapacitados y Beneficiarios A%C3%B1o Fiscal 2017_vs_2.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                                                                                    | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 28-Feb-20       | T3 - Plan of Adjustment                          | Create valuation validation parameters for file Informe Pensionados,Incapacitados y Beneficiarios A%C3%B1o Fiscal 2019_vs_2.xlsx for data processing to provide analysis of individual record consistency with expectations for each data field                                                                                                                                                                                                    | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G Ojeda (FOMB), A Chepenik (EY), and D Mullins (EY) to discuss N Jaresko (FOMB) request regarding tax exemptions                                                                                                                                                                                                                                                                                                          | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Puerto Rico Permitting Process Assessment Review - Review of OGPe portal and one stop site, code, administrative orders, overview of permitting process                                                                                                                                                                                                                                                                                            | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Puerto Rico Permitting Process Assessment Review - Assessment of and comments on permitting functioning and improvement status deck                                                                                                                                                                                                                                                                                                                | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R      | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Puerto Rico Permitting Process Assessment Review - Review of World Bank doing business assessment for Puerto Rico, successsesing shortcomings and relative status in context of assessment deck                                                                                                                                                                                                                                                    | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R      | Executive Director | 28-Feb-20       | T3 - Long Term Projections                       | Tax Incentive Revenue Implications - review of Act 20, Act 22 and Act 14, Act 135 and Act 73 tax credits and incentives, begining build of provisions matrix, identifying alternative apperaches to analysis of revenue implications and beginning development of composite substantive assessment                                                                                                                                                 | 1.40 | 810.00      | 1,134.00              |
| Neziroski,David       | Staff              | 28-Feb-20       | T3 - Fee Applications / Retention                | Review detail for exhibit B for the December monthly application                                                                                                                                                                                                                                                                                                                                                                                   | 2.30 | 245.00      | 563.50                |
| Panagiotakis,Sofia    | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections                       | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 720.00      | 288.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia      | Senior Manager | 28-Feb-20       | T3 - Long Term Projections | Revise the Insurance Commissioner letter based on comments from the FOMB                                                                                                      | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia      | Senior Manager | 28-Feb-20       | T3 - Long Term Projections | Review information received related to the parametric insurance request.                                                                                                      | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia      | Senior Manager | 28-Feb-20       | T3 - Long Term Projections | Review the amended budget submission to understand variances from the original budget.                                                                                        | 0.70 | 720.00      | 504.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Company for the Integral Development of the Cantera Peninsula regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information   | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Conservatory of Music Corporation of Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Department of Labor and Human Resources regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                              | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Electric Power Authority (PREPA) - Networks regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information   | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Electric Power Authority (PREPA) - Retirement regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Industrial Development Company regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Integrated Transport Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                  | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Public Private Partnership Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                            | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                     | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 28-Feb-20       | T3 - Plan of Adjustment    | Draft email to Traditional Lottery regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                             | 0.40 | 445.00      | 178.00                |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review 911 Emergency System Bureau account ending in X238 to determine December testing status and action needed                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Department of Economic Development and Commerce account ending in X138 to determine December testing status and action needed                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Department of Economic Development and Commerce account ending in X268 to determine December testing status and action needed                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Forensics Science Bureau account ending in X065 to determine December testing status and action needed                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Forensics Science Bureau account ending in X370 to determine December testing status and action needed                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Ports Authority account ending in X120 to determine December testing status and action needed                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Ports Authority account ending in X121 to determine December testing status and action needed                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Ports Authority account ending in X679 to determine December testing status and action needed                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Ports Authority account ending in X687 to determine December testing status and action needed                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review Ports Authority account ending in X-ERS to determine December testing status and action needed                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff          | 28-Feb-20       | T3 - Plan of Adjustment    | Review PREPA Networks against PREPA Retirement accounts to determine March 2019 requests                                                                                      | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X012 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X020 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X097 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X697 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X972 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X980 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account ending in X999 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Puerto Rico Education Council account ending in X345 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Teacher Retirement System account ending in X002 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X095 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X236 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Review Vocational Rehabilitation Administration account ending in X137 to determine December testing status and action needed                                                                                                                                                                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Update FI outreach tracker for online portal extraction guidelines to prepare for March 2019 requests                                                                                                                                                                                                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Feb-20       | T3 - Plan of Adjustment    | Update O&B restrictions listing for new restriction documentation received as of 2/27/2019                                                                                                                                                                                                                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Long Term Projections | Review draft questions to OMB in preparation for in-person meeting                                                                                                                                                                                                                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Long Term Projections | Review information received supporting the request for a new parametric insurance policy                                                                                                                                                                                                                                                                                                                                                           | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Plan of Adjustment    | Participate in call with B Rosen (Proskauer) and P Possinger (Proskauer) to discuss rationale for pension trust contribution language                                                                                                                                                                                                                                                                                                              | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Plan of Adjustment    | Review disclosure statement language on pension trust contribution to ensure consistency with plan support agreement                                                                                                                                                                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 28-Feb-20       | T3 - Plan of Adjustment    | Review draft language to be used by Communications team from FOMB in relation to pension treatment                                                                                                                                                                                                                                                                                                                                                 | 0.30 | 810.00      | 243.00                |
| Stricklin, Todd          | Senior             | 28-Feb-20       | T3 - Long Term Projections | Calculate PREPA pension flat cent per kilowatt hour annual contribution needed to fully fund the system within 30 years assuming no freeze or cut with 4.5% asset returns                                                                                                                                                                                                                                                                          | 2.10 | 405.00      | 850.50                |
| Stricklin, Todd          | Senior             | 28-Feb-20       | T3 - Long Term Projections | Calculate the number of PREPA pension active participants impacted by a 25% marginal cut with threshold \$600                                                                                                                                                                                                                                                                                                                                      | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd          | Senior             | 28-Feb-20       | T3 - Long Term Projections | Calculate the number of PREPA pension active participants impacted by an 8.5% flat cut with threshold 1,200                                                                                                                                                                                                                                                                                                                                        | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd          | Senior             | 28-Feb-20       | T3 - Long Term Projections | Calculate the number of PREPA pension active participants impacted by an 8.5% flat cut with threshold 1,500                                                                                                                                                                                                                                                                                                                                        | 1.70 | 405.00      | 688.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stuber, Emily Grace     | Senior             | 28-Feb-20       | T3 - Long Term Projections        | Review prior TRS valuation system coding with similar provisions to winter fiscal plan for LOA participants                                                                                                                                                                                                                                                                                                                                        | 0.80 | 405.00      | 324.00                |
| Tague, Robert           | Senior Manager     | 28-Feb-20       | T3 - Plan of Adjustment           | Review CRIM AR aging as of 6/30/20                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Plan of Adjustment           | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss inquiry by FOMB re: recoveries to retirees under the POA                                                                                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to discuss VLT legislation                                                                                                                                                                                                                                                                                                                                                              | 0.90 | 720.00      | 648.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Continue to prepare email summarizing GMA gaming study and implications for fiscal plan analysis                                                                                                                                                                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Prepare correspondence regarding process to Feb 21 individual contribution letter                                                                                                                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Participate in call with M. Lopez (FOMB) and C. Ortiz (FOMB) to discuss next steps to Feb 21 letter on individual contributions                                                                                                                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Participate in call with S. Ilompart (Ankura) and J. Morrison (Ankura) and S. Tajuddin to discuss PRIDCO                                                                                                                                                                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Review prior FOMB letter on Act 257 VLT issues                                                                                                                                                                                                                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 28-Feb-20       | T3 - Long Term Projections        | Review background materials relating to executive orders re: earthquakes                                                                                                                                                                                                                                                                                                                                                                           | 1.10 | 720.00      | 792.00                |
| Tan, Riyandi            | Manager            | 28-Feb-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), FOMB staff, N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Tan (EY), R. Dougherty (EY), and C. Carpenter (EY) to discuss the Government's upcoming Fiscal Plan submission, next steps following consent decree meetings with the Department of Justice, status of agency deep dive sessions, as well as revenues and utilities data for FOMB Fiscal Plan updates | 0.40 | 595.00      | 238.00                |
| Venkatramanan, Siddhu   | Manager            | 28-Feb-20       | T3 - Plan of Adjustment           | Make changes to Field and User workspace permissions in Relativity for week ending 02/21/2020                                                                                                                                                                                                                                                                                                                                                      | 2.90 | 595.00      | 1,725.50              |
| Zhao, Leqi              | Staff              | 28-Feb-20       | T3 - Long Term Projections        | Review the permit procedure analysis document for construction permit reform                                                                                                                                                                                                                                                                                                                                                                       | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff              | 28-Feb-20       | T3 - Long Term Projections        | Research on Puerto Rico construction permit scores in World Bank database for construction permit reform                                                                                                                                                                                                                                                                                                                                           | 2.40 | 245.00      | 588.00                |
| Good JR, Clark E        | Manager            | 29-Feb-20       | T3 - Long Term Projections        | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss response to ERS letter                                                                                                                                                                                                                                                                                                                                                       | 0.80 | 519.00      | 415.20                |
| Levy, Sheva R           | Partner/Principal  | 29-Feb-20       | T3 - Long Term Projections        | Review updated fiscal plan from AAFAF to identify changes to pension related provisions                                                                                                                                                                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Neziroski, David        | Staff              | 29-Feb-20       | T3 - Fee Applications / Retention | Finalize November monthly application for filing to the service list                                                                                                                                                                                                                                                                                                                                                                               | 2.10 | 245.00      | 514.50                |
| Neziroski, David        | Staff              | 29-Feb-20       | T3 - Fee Applications / Retention | Draft email to Proskauer and fee examiner regarding EY's November monthly application for filing and review                                                                                                                                                                                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan      | Executive Director | 29-Feb-20       | T3 - Long Term Projections        | Review fiscal plan submitted by the Government to identify implications for budget process                                                                                                                                                                                                                                                                                                                                                         | 2.90 | 810.00      | 2,349.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 29-Feb-20       | T3 - Long Term Projections        | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss response to ERS letter                                                                                                                                                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 29-Feb-20       | T3 - Long Term Projections        | Review Act 106 prior to preparing response to ERS letter                                                                                                                                                                                                                                                                                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 29-Feb-20       | T3 - Long Term Projections        | Review ERS letter attachments re: collection activity                                                                                                                                                                                                                                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Levy, Sheva R           | Partner/Principal  | 1-Mar-20        | T3 - Plan of Adjustment           | Review recovery percentages for retirees for plan of adjustment press release                                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Stricklin, Todd         | Senior             | 1-Mar-20        | T3 - Long Term Projections        | Calculate PREPA pension flat cent per kilowatt hour annual contribution needed to fully fund the system within 30 years assuming no freeze or cut with implementation beginning in 2022                                                                                                                                                                                                                                                            | 2.10 | 405.00      | 850.50                |
| Tajuddin, Salman Naveed | Senior Manager     | 1-Mar-20        | T3 - Long Term Projections        | Prepare response letter to ERS with focus on part 1 re: pre-act 106 contributions                                                                                                                                                                                                                                                                                                                                                                  | 2.20 | 720.00      | 1,584.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 1-Mar-20        | T3 - Long Term Projections        | Prepare response letter to ERS: focus on collections activity                                                                                                                                                                                                                                                                                                                                                                                      | 2.10 | 720.00      | 1,512.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 1-Mar-20        | T3 - Long Term Projections        | Prepare attachment exhibits for ERS response letter                                                                                                                                                                                                                                                                                                                                                                                                | 1.80 | 720.00      | 1,296.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Document further steps required to complete the deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others to provide clear guidance to the team                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Ban,Menuka            | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Draft materials from research related to improving Puerto Rico's permitting system - document to support our Thursday's discussion with Natalie                                                                                                                                                                                                        | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka            | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Review materials for the legislative services research pertaining to the United States case examples                                                                                                                                                                                                                                                   | 1.60 | 595.00      | 952.00                |
| Ban,Menuka            | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to go over deliverables for meeting with FOMB beginning Wednesday 3/4/2020. These deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others. Participants include D. Mullins (EY), M. Ban (EY), L. Zhao (EY), A. Kebhaj (EY) and D. Berger (EY) | 0.80 | 595.00      | 476.00                |
| Berger,Daniel L.      | Senior            | 2-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to go over deliverables for meeting with FOMB beginning Wednesday 3/4/2020. These deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others. Participants include D. Mullins (EY), M. Ban (EY), L. Zhao (EY), A. Kebhaj (EY) and D. Berger (EY) | 0.80 | 445.00      | 356.00                |
| Burr,Jeremy           | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Prepare final FY19 actuals summary for the PayGo analysis comparing the current estimates for FY21 versus historicals                                                                                                                                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Chan,Jonathan         | Senior            | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting to discuss AH outreach process for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), J. Chan (EY, joined late), J. Ramirez (EY), D. Sanchez-Riveron (EY)                                                                                                                                                     | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 2-Mar-20        | T3 - Plan of Adjustment                          | Perform second level review of Metropolitan Bus Authority account X626 at Banco Popular as of 12/31/2019 testing period.                                                                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 2-Mar-20        | T3 - Plan of Adjustment                          | Review of Account Holder Outreach Tracking template as of 02 March 2020                                                                                                                                                                                                                                                                                | 0.30 | 445.00      | 133.50                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting to discuss AH outreach process for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), J. Chan (EY, joined late), J. Ramirez (EY), D. Sanchez-Riveron (EY)                                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Review Plan of Adjustment filed on 02 28 20 for the 12 31 19 testing period.                                                                                                                                                                                                                                                                           | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Analyze number of PBA accounts below \$6.9m as of the 12 31 19 testing period which were once included within the restrictions testing threshold.                                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Analyze number of ERS accounts below \$6.9m as of the 12 31 19 testing period which were once included within the restrictions testing threshold.                                                                                                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Analyze number of CW accounts below \$6.9m as of the 12 31 19 testing period which were once included within the restrictions testing threshold.                                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Analyze number of Title III accounts below \$6.9m as of the 12 31 19 testing period which were never included within the restrictions testing threshold but went through legal due diligence review by O&B.                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 2-Mar-20        | T3 - Plan of Adjustment                          | Send email to R. Kim (Proskauer) with information related to restrictions testing for accounts below \$6.9m as of the 12 31 19 testing period.                                                                                                                                                                                                         | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 2-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                                                                                                                                                                                                                             | 4.00 | 435.00      | 1,740.00              |
| Glavin,Amanda Jane    | Staff             | 2-Mar-20        | T3 - Long Term Projections                       | Review resources on legislative fiscal offices within the US                                                                                                                                                                                                                                                                                           | 2.20 | 245.00      | 539.00                |
| Good JR,Clark E       | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss response to ERS letter                                                                                                                                                                                                                                                           | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY), C Good (EY) and J Santambrogio (EY) to discuss proposed changes to police pension benefits                                                                                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Non working travel from Dallas TX to San Juan PR, for onsite work related to fiscal plan calculation updates, support for possible pension round table, and meeting at government offices over DC implementation                                                                                                                                       | 4.60 | 259.50      | 1,193.70              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with M Lopez (FOMB), P Possinger (Proskauer), C Good (EY) and S Levy (EY) to discuss inputs for upcoming fiscal plan                                                                                                                                                                                                               | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Prepare work plan to complete fiscal plan responses resulting from call with FOMB/Proskauer                                                                                                                                                                                                                                                            | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager            | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in a conference call with S Levy (EY) and C Good (EY) to discuss letter to ERS regarding remittance of employee contributions                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager            | 2-Mar-20        | T3 - Plan of Adjustment                          | Review response letter by Collazo (ERS) to the FOMB letter requiring action on individual contribution debts                                                                                                                                                                                                                                           | 1.40 | 519.00      | 726.60                |
| Hurtado,Sergio Danilo | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Review Act 60 for movement of economic incentive funds within the economic development agencies                                                                                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare background materials on title recordation's systems for land registration reform analysis                                                                                                                                                                                                                                                      | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib         | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to go over deliverables for meeting with FOMB beginning Wednesday 3/4/2020. These deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others. Participants include D. Mullins (EY), M. Ban (EY), L. Zhao (EY), A. Kebhaj (EY) and D. Berger (EY) | 0.80 | 445.00      | 356.00                |
| LeBlanc,Samantha      | Staff              | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                               | 5.00 | 122.50      | 612.50                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Draft analysis of Police Retirement Trust Act.                                                                                                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                                                                                                                                                | 3.60 | 222.50      | 801.00                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare email for R. Fuentes (FOMB) and I. Parks (EY) regarding the status of CDLs for municipalities.                                                                                                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Review AAFAF COR3 PREMA Mutual Aid Agreement Letter.                                                                                                                                                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Review creation of Police Retirement Trust in Act 257.                                                                                                                                                                                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Review Puerto Rico Action Plans and related program budgets for compliance with FOMB Certified budgets and Fiscal Plans.                                                                                                                                                                                                                               | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan        | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Draft email regarding analysis of Police Retirement Trust Act to A. Chepenik (EY), J. Santambrogio (EY), S. Levy (EY), R. Tague (EY), S. Tajuddin (EY), C. Good (EY), and S. LeBlanc (EY).                                                                                                                                                             | 0.20 | 445.00      | 89.00                 |
| Levy,Sheva R          | Partner/Principal  | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY), C Good (EY) and J Santambrogio (EY) to discuss proposed changes to police pension benefits                                                                                                                                                                                                                       | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with M Lopez (FOMB), P Possinger (Proskauer), C Good (EY) and S Levy (EY) to discuss inputs for upcoming fiscal plan                                                                                                                                                                                                               | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal  | 2-Mar-20        | T3 - Long Term Projections                       | Review considerations for Social Security impact of Commonwealth proposed increase to police pension benefits                                                                                                                                                                                                                                          | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in a conference call with S Levy (EY) and C Good (EY) to discuss letter to ERS regarding remittance of employee contributions                                                                                                                                                                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 2-Mar-20        | T3 - Plan of Adjustment                          | Review drafted letter to ERS regarding remittance of employee contributions                                                                                                                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Mackie,James          | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Research US Congressional budget office (CBO) and state legislative offices for 205 letter                                                                                                                                                                                                                                                             | 3.00 | 810.00      | 2,430.00              |
| Malhotra,Gaurav       | Partner/Principal  | 2-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Moran-Eserski,Javier  | Senior             | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                               | 6.10 | 222.50      | 1,357.25              |
| Moran-Eserski,Javier  | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with I. Parks (EY), and J. Moran-Eserski (EY) to discuss the true financial impact to municipalities of repealing Act 29                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary analysis on the potential revenue decrease that municipalities could experience if Act 29 is repealed                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare an analysis to quantify the impact that repealing Act 29 would have on the municipalities                                                                                                                                                                                                                                                      | 2.10 | 445.00      | 934.50                |
| Morris,Michael Thomas | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of projected fiscal year costs for PREPA flat cut at 1700 threshold                                                                                                                                                                                                                                                                | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of projected fiscal year costs for PREPA flat cut at 1500 threshold                                                                                                                                                                                                                                                                | 2.40 | 405.00      | 972.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris, Michael Thomas | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of projected fiscal year costs for PREPA marginal cut at 600 threshold                                                                                                                                                                                                                                                             | 2.30 | 405.00      | 931.50                |
| Mullins, Daniel R      | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Act 20 / 22 Tax exemption review structure and assessment planning                                                                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R      | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Permitting Process Review - Review of Puerto Rico's changing assessment for ease of Doing Business via World Bank scoring and documents, assessment of application of standards of local government best practices in a variety of jurisdictions and state code development with local enforcement                                                     | 2.30 | 810.00      | 1,863.00              |
| Mullins, Daniel R      | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | PR Legislative Services Agency 205 Letter and Comparison to State institutions, compiling preliminary information on responsibilities and functions performed, institutional siting, organization, staffing and budgets                                                                                                                                | 1.50 | 810.00      | 1,215.00              |
| Mullins, Daniel R      | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Revenue Forecasting / Sustainability - review of composite forecast, editing of report, specification of corrections and extensions and identification of necessary adjustments and verifications, reviewing Hacienda new release data                                                                                                                 | 2.40 | 810.00      | 1,944.00              |
| Mullins, Daniel R      | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to go over deliverables for meeting with FOMB beginning Wednesday 3/4/2020. These deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others. Participants include D. Mullins (EY), M. Ban (EY), L. Zhao (EY), A. Kebhaj (EY) and D. Berger (EY) | 0.80 | 810.00      | 648.00                |
| Nichols, Carly         | Manager            | 2-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                               | 0.60 | 519.00      | 311.40                |
| Nichols, Carly         | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Research question on incorporation of TRS Voluntary Termination Program data into fiscal plan spreadsheet in prior fiscal plan                                                                                                                                                                                                                         | 0.60 | 519.00      | 311.40                |
| Parks, Ian             | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Analyze Act 29 effect to support Amicus Brief                                                                                                                                                                                                                                                                                                          | 3.40 | 595.00      | 2,023.00              |
| Parks, Ian             | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with I. Parks (EY), and J. Moran-Eserski (EY) to discuss the true financial impact to municipalities of repealing Act 29                                                                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Parks, Ian             | Manager            | 2-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary analysis on the potential revenue decrease that municipalities could experience if Act 29 is repealed                                                                                                                                 | 0.90 | 595.00      | 535.50                |
| Parks, Ian             | Manager            | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                               | 4.00 | 297.50      | 1,190.00              |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for bank statements and restrictions information for Administration for the Development of Agricultural Enterprises.                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Authority for the Financing of Infrastructure of Puerto Rico.                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Comprehensive Cancer Center.                                                                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Convention Center District Authority of Puerto Rico.                                                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Council of Occupational Development & Human Resources (CDORH).                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting to discuss AH outreach process for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), J. Chan (EY, joined late), J. Ramirez (EY), D. Sanchez-Riveron (EY)                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.    | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Review received communication and documentation from Company for the Integral Development of the Cantera Peninsula after requesting December 2019 information                                                                                                                                                                                          | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Administration for the Development of Agricultural Enterprises regarding 3/31/2020 requests for bank statements and restrictions information                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Authority for the Financing of Infrastructure of Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Comprehensive Cancer Center regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Convention Center District Authority of Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 2-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Council of Occupational Development & Human Resources (CDORH) regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                  | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff              | 2-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting to discuss AH outreach process for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), J. Chan (EY, joined late), J. Ramirez (EY), D. Sanchez-Riveron (EY)                     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 2-Mar-20        | T3 - Plan of Adjustment                          | Perform analysis of new restriction documentation received from Public Housing Administration for accounts above the 95% priority testing threshold as of the 12 31 19 testing period.                                 | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff              | 2-Mar-20        | T3 - Plan of Adjustment                          | Perform analysis to draft update email to O&B for new restriction documentation received from Public Housing Administration for accounts above the 95% priority testing threshold as of the 12 31 19 testing period.   | 0.40 | 245.00      | 98.00                 |
| Santambrogio,Juan       | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY), C Good (EY) and J Santambrogio (EY) to discuss proposed changes to police pension benefits                                                                                       | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan       | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Review Fiscal Plan submitted by the Government to identify capital expenditures and amounts projected to comply with consent decrees                                                                                   | 1.20 | 810.00      | 972.00                |
| Santambrogio,Juan       | Executive Director | 2-Mar-20        | T3 - Long Term Projections                       | Review supporting documentation for letter to the Government regarding delay in pension paygo payments                                                                                                                 | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan       | Executive Director | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                | 3.50 | 405.00      | 1,417.50              |
| Stricklin,Todd          | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Calculate PREPA pension flat cent per kilowatt hour annual contribution needed to fully fund the system within 30 years assuming freeze with flat cut with implementation beginning in 2022                            | 1.80 | 405.00      | 729.00                |
| Stricklin,Todd          | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Calculate PREPA pension flat cent per kilowatt hour annual contribution needed to fully fund the system within 30 years assuming freeze with marginal cut with implementation beginning in 2022                        | 1.70 | 405.00      | 688.50                |
| Stricklin,Todd          | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Calculate PREPA projection adverse shock scenario to gauge flat cent per kilowatt hour funding buffer necessary assuming freeze with flat cut with implementation beginning in 2022                                    | 1.90 | 405.00      | 769.50                |
| Stricklin,Todd          | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Calculate PREPA projection adverse shock scenario to gauge flat cent per kilowatt hour funding buffer necessary assuming freeze with marginal cut with implementation beginning in 2022                                | 2.20 | 405.00      | 891.00                |
| Stricklin,Todd          | Senior             | 2-Mar-20        | T3 - Long Term Projections                       | Calculate PREPA projection adverse shock scenario to gauge flat cent per kilowatt hour funding buffer necessary assuming no freeze or cut with implementation beginning in 2022                                        | 1.80 | 405.00      | 729.00                |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary analysis on the potential revenue decrease that municipalities could experience if Act 29 is repealed | 0.90 | 720.00      | 648.00                |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR.                                                                                                                                                                               | 5.10 | 360.00      | 1,836.00              |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Long Term Projections                       | Review CRIM court filing to assess claims                                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Long Term Projections                       | Prepare table of CRIM position vs FOMB position on Act 29 claims                                                                                                                                                       | 1.30 | 720.00      | 936.00                |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Long Term Projections                       | Assess reversal of Act 29 drivers with potential impact                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tague,Robert            | Senior Manager     | 2-Mar-20        | T3 - Long Term Projections                       | Review details of Act 29 for financial consideration in analysis                                                                                                                                                       | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Continue to edit ERS response letter to incorporate comments from FOMB                                                                                                                                                                                                                                                                                 | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Continue to edit ERS response letter to incorporate comments from O&B                                                                                                                                                                                                                                                                                  | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Continue to edit response letter to ERS: adding point by point counters to ERS                                                                                                                                                                                                                                                                         | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss response to ERS letter                                                                                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Participate in call with C. Ortiz (FOMB) and S. Tajuddin (EY) re: ERS response letter                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Participate in call with M. Lopez (FOMB) to discuss reporting from ERS                                                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Participate in call with R. Lazaro (OB) and S. Tajuddin (EY) re: ERS response letter                                                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 2-Mar-20        | T3 - Long Term Projections      | Prepare summary email for N. Jaresko (FOMB) re: PRIDCO update                                                                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Venkatramanan, Siddhu   | Manager           | 2-Mar-20        | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/6/2020.                                                                                                                                            | 2.30 | 595.00      | 1,368.50              |
| Zhao, Leqi              | Staff             | 2-Mar-20        | T3 - Long Term Projections      | Review research results of other state construction permit regulations for Puerto Rico construction permit reform                                                                                                                                                                                                                                      | 1.80 | 245.00      | 441.00                |
| Zhao, Leqi              | Staff             | 2-Mar-20        | T3 - Long Term Projections      | Research on other state construction permit regulations for Puerto Rico construction permit reform                                                                                                                                                                                                                                                     | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff             | 2-Mar-20        | T3 - Long Term Projections      | Strategy meeting to go over deliverables for meeting with FOMB beginning Wednesday 3/4/2020. These deliverables include property registration analysis, tax forecasting, fiscal plan macro model analysis, tax incentive act incentives and others. Participants include D. Mullins (EY), M. Ban (EY), L. Zhao (EY), A. Kebhaj (EY) and D. Berger (EY) | 0.80 | 245.00      | 196.00                |
| Ban, Menuka             | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review legislative Staff Agency research to prepare draft for the final deliverable                                                                                                                                                                                                                                                                    | 2.80 | 595.00      | 1,666.00              |
| Ban, Menuka             | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review macro model review materials prepared by Dan to provide feedback on detailed review approach as well as wind down analysis                                                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Ban, Menuka             | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review miscellaneous revenue forecast results to provide feedback                                                                                                                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Ban, Menuka             | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review tax provisions matrix to identify overlapping tax provisions for the major acts                                                                                                                                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Berger, Daniel L.       | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Rerun tax forecast models to produce updated estimates with recently published data from Hacienda                                                                                                                                                                                                                                                      | 2.90 | 445.00      | 1,290.50              |
| Berger, Daniel L.       | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Update supporting charts for tax forecast models after rerunning models with newly published Hacienda data                                                                                                                                                                                                                                             | 1.80 | 445.00      | 801.00                |
| Burr, Jeremy            | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Prepare an agency by agency analysis on PayGo obligations comparing the FY19 actuals to the FY21 budget recommendations to support discussions with the government                                                                                                                                                                                     | 1.70 | 595.00      | 1,011.50              |
| Chawla, Sonia           | Manager           | 3-Mar-20        | T3 - Plan of Adjustment         | Review updated list of new restrictions documentation for accounts within the 95% threshold as of 03 03 20 to send to I. Rodriguez Hernandez (O&B) for legal due diligence review.                                                                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Chawla, Sonia           | Manager           | 3-Mar-20        | T3 - Plan of Adjustment         | Send email to I. Rodriguez Hernandez (O&B) with list of new restrictions documentation for accounts within the 95% threshold as of 03 03 20 for legal due diligence review.                                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Plan of Adjustment         | Evaluate benefit accrual rates for plan of adjustment calculations                                                                                                                                                                                                                                                                                     | 0.70 | 870.00      | 609.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY) and S. Tajuddin (EY) and C. Good (EY) to discuss press conference                                                                                                                                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY) and S. Tajuddin (EY) to discuss PRIDCO update                                                                                                                                                                                                                                                                | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Prepare additional analysis on Act 29 litigation calculations                                                                                                                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Prepare additional analysis on gaming alternatives and impact to revenue streams                                                                                                                                                                                                                                                                       | 0.80 | 870.00      | 696.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                               | 0.30 | 870.00      | 261.00                |
| Chepenik, Adam Brandon  | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Prepare and send muni materials to J Moran (EY) and I Parks (EY)                                                                                                                                                                                                                                                                                       | 0.90 | 870.00      | 783.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Prepare initial analysis for call with FEMA based on N Jaresko (FOMB) request                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Prepare talking points for N Jaresko (FOMB) on PRIDCO fiscal plan based on analysis provided                                                                                                      | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Review CAPEX estimates                                                                                                                                                                            | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Review ruling on Act 29                                                                                                                                                                           | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Mar-20        | T3 - Long Term Projections      | Review updated PRIDCO analysis based on PRIDCO fiscal plan                                                                                                                                        | 1.10 | 870.00      | 957.00                |
| Culp,Noelle B.        | Staff             | 3-Mar-20        | T3 - Long Term Projections      | Calculate impact of updating cut date to 7/1/2021 for ERS active participants                                                                                                                     | 1.30 | 271.00      | 352.30                |
| Culp,Noelle B.        | Staff             | 3-Mar-20        | T3 - Long Term Projections      | Calculate impact of updating cut date to 7/1/2021 for ERS beneficiaries                                                                                                                           | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 3-Mar-20        | T3 - Long Term Projections      | Calculate impact of updating cut date to 7/1/2021 for ERS retired participants                                                                                                                    | 0.40 | 271.00      | 108.40                |
| Glavin,Amanda Jane    | Staff             | 3-Mar-20        | T3 - Long Term Projections      | Aggregate the states with best practices for producing fiscal notes                                                                                                                               | 2.60 | 245.00      | 637.00                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with S. Levy (EY), C. Good (EY), S. Tajuddin (EY), C. Ortiz (FOMB), R. Lazaro (OB), and M. Lopez (FOMB) to discuss ERS letter                                                 | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY) and S. Tajuddin (EY) and C. Good (EY) to discuss press conference                                                                                       | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss press conference                                                                                                            | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                          | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with C Kane (EY) and C Good (EY) to discuss JRS elements of fiscal plan updates                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with S Levy (EY), C Good (EY) and J Ivers (McKinsey) to discuss proposed pension inputs to upcoming FOMB fiscal plan                                                          | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review ERS liability runs updating police retirement age to assess applicability to the Fiscal Plan                                                                                               | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review liability runs for ERS to analyze the progressions necessary to develop a bridge from May 2019 Fiscal Plan costs to Spring Fiscal Plan projections                                         | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Analyze consistency of paygo reconciliation across fiscal year 19-21 budgets with actuarial projections                                                                                           | 2.10 | 519.00      | 1,089.90              |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review text of government submitted fiscal plan in connection to pension / retirement measures                                                                                                    | 1.70 | 519.00      | 882.30                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Long Term Projections      | Review TRS VTP treatment in May Fiscal Plan relative to government fiscal plan claim of 1.5b savings                                                                                              | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Plan of Adjustment         | Participate in meeting with C Good (EY), C Ortiz (FOMB), M Lopez (FOMB), M Rieker (FOMB), and E Zayas (FOMB) regarding planned press round table over initial strategy related to pension letters | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 3-Mar-20        | T3 - Plan of Adjustment         | Prepare pre-solicitation data request to provide to FOMB for submission to Retirement Board                                                                                                       | 0.80 | 519.00      | 415.20                |
| Kane,Collin           | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Calculate paygo cost cash flows using scenario updating for new mortality measures for JRS                                                                                                        | 2.10 | 405.00      | 850.50                |
| Kane,Collin           | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with C Kane (EY) and C Good (EY) to discuss JRS elements of fiscal plan updates                                                                                               | 0.30 | 405.00      | 121.50                |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review AEM Gaming Market Assessment Report.                                                                                                                                                       | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review FOMB VLT considerations letter.                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review Projections of Sports Betting in Puerto Rico in the Spectrum Gaming Group report.                                                                                                          | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review Puerto Rico Hotel & Tourism Association letter on GMA revenue study related to casino revenues.                                                                                            | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review Regulatory Considerations of Sports Betting in Puerto Rico in the Spectrum Gaming Group report.                                                                                            | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan        | Senior            | 3-Mar-20        | T3 - Long Term Projections      | Review Tax Policy Center report on Legal Sport betting in Puerto Rico.                                                                                                                            | 1.60 | 445.00      | 712.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan        | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Draft email to S. Tajuddin (EY) regarding analysis of reports on Puerto Rico Gaming Law.                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Long Term Projections                       | Participate in call with S. Levy (EY), C. Good (EY), S. Tajuddin (EY), C. Ortiz (FOMB), R. Lazaro (OB), and M. Lopez (FOMB) to discuss ERS letter                                                                                             | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                      | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY), C Good (EY) and J Ivers (McKinsey) to discuss proposed pension inputs to upcoming FOMB fiscal plan                                                                                                      | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Long Term Projections                       | Review AAFAF description of Fiscal Plan updates related to VTP data adjustments                                                                                                                                                               | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Long Term Projections                       | Review PREPA pension projections for funding strategies under additional cut threshold                                                                                                                                                        | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 3-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with S Levy (EY) and K Nichols (Segal) to discuss data available from ERS for cut calculations                                                                                                                            | 0.30 | 721.00      | 216.30                |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY), I. Park (EY), N. Jaresko (FOMB), and G. Ojeda (FOMB) to discuss the potential impact for municipalities if Act 29 is repealed                                             | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review the updated analysis on the potential revenue decrease that municipalities would experience in FY2020 as a result of repealing Act 29 | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Prepare an analysis to rebuke CRIM's court filing where they state that repealing Act 29 would cost municipalities up to 75% of their operating budgets                                                                                       | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Review municipalities' FY20 budgets to identify what percentage the equalization fund represents of the total revenues for municipalities                                                                                                     | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Update the analysis to quantify the impact that repealing Act 29 would have on the municipalities to incorporate feedback received from the team                                                                                              | 1.30 | 445.00      | 578.50                |
| Morris,Michael Thomas | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Analyze demographic impact of the PREPA flat cut at 1500 threshold                                                                                                                                                                            | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of projected fiscal year costs for PREPA marginal cut at 1200 threshold                                                                                                                                                   | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of funding sensitivities to asset return variation for PREPA marginal cut scenarios                                                                                                                                       | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 3-Mar-20        | T3 - Long Term Projections                       | Prepare calculation of funding sensitivities to asset return variation for PREPA flat cut scenarios                                                                                                                                           | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 3-Mar-20        | T3 - Long Term Projections                       | Land Registration - Specification, review and edit of comparative content required to benchmark Puerto Rico land registration to practices in states, defining element of process and reviewing illustrative L.A. County recordation          | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 3-Mar-20        | T3 - Long Term Projections                       | Tax Exemptions - Act 20 and Act 22 interaction with US tax Code section 933 assessment of issues and implications, tax haven implications and bona fide resident status                                                                       | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 3-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Baltimore, MD to San Juan, PR                                                                                                                                                                                                     | 6.00 | 405.00      | 2,430.00              |
| Mullins,Daniel R      | Executive Director | 3-Mar-20        | T3 - Long Term Projections                       | Prepare for meetings with FOMB and PR Government                                                                                                                                                                                              | 1.80 | 810.00      | 1,458.00              |
| Neziroski,David       | Staff              | 3-Mar-20        | T3 - Fee Applications / Retention                | Continue to review exhibit D for the December monthly application                                                                                                                                                                             | 2.30 | 245.00      | 563.50                |
| Nichols,Carly         | Manager            | 3-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                      | 0.60 | 519.00      | 311.40                |
| Panagiotakis,Sofia    | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with G. Maldonado (FOMB), M. Perez (FOMB), A. Lopez (FOMB), L. Klumper (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss potential adjustments to DOH payroll.                           | 2.60 | 720.00      | 1,872.00              |
| Panagiotakis,Sofia    | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections                       | Review funding bill in Congress for the Coronavirus.                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Parks,Ian             | Manager            | 3-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY), I. Park (EY), N. Jaresko (FOMB), and G. Ojeda (FOMB) to discuss the potential impact for municipalities if Act 29 is repealed                                             | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian               | Manager | 3-Mar-20        | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review the updated analysis on the potential revenue decrease that municipalities would experience in FY2020 as a result of repealing Act 29 | 1.20 | 595.00      | 714.00                |
| Parks,Ian               | Manager | 3-Mar-20        | T3 - Long Term Projections | Review and analyze Municipalities budget data for analysis of effect of Act 29                                                                                                                                                                | 2.70 | 595.00      | 1,606.50              |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Department of Economic Development and Commerce.                                                               | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for Department of Housing.                                                                                                           | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for Department of Treasury.                                                                                                          | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Electronic Lottery.                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Family and Children Administration.                                                                         | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Film Development Company.                                                                                      | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Review received communication and documentation from Office of Legislative Services after requesting December 2019 information                                                                                                                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Department of Economic Development and Commerce regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Department of Housing regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Department of Treasury regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Electronic Lottery regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Family and Children Administration regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior  | 3-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Film Development Company regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                                              | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff   | 3-Mar-20        | T3 - Plan of Adjustment    | Perform analysis to prepare list of documentation received from account holders for accounts not within the 95% priority threshold as of the 12 31 19 testing period for O&B.                                                                 | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff   | 3-Mar-20        | T3 - Plan of Adjustment    | Review documentation and responses sent by R. Rodriguez (Banco Popular) regarding outstanding December 2019 requests: Item 1 - Account Holder Clarifications                                                                                  | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff   | 3-Mar-20        | T3 - Plan of Adjustment    | Review documentation and responses sent by R. Rodriguez (Banco Popular) regarding outstanding December 2019 requests: Item 2 - Open/Closing Dates                                                                                             | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff   | 3-Mar-20        | T3 - Plan of Adjustment    | Review documentation and responses sent by R. Rodriguez (Banco Popular) regarding outstanding December 2019 requests: Item 3 - Information for accounts pending online access, No Data Available accounts, CDs, and Savings Accounts          | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff   | 3-Mar-20        | T3 - Plan of Adjustment    | Review documentation and responses sent by R. Rodriguez (Banco Popular) regarding outstanding December 2019 requests: Item 4 - Update on obtaining online access to Trust Accounts                                                            | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 3-Mar-20        | T3 - Plan of Adjustment         | Review documentation and responses sent by R. Rodriguez (Banco Popular) regarding outstanding December 2019 requests: Item 5 - Other Miscellaneous Items related to 12 31 19 testing period requests.                                         | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Deborah | Staff              | 3-Mar-20        | T3 - Plan of Adjustment         | Review implementation of changes to add new accounts to the Relativity workspace for the cash analysis workstream.                                                                                                                            | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 3-Mar-20        | T3 - Plan of Adjustment         | Prepare analysis of outstanding requests for prior testing periods as of 03 03 20 for Banco Popular.                                                                                                                                          | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 3-Mar-20        | T3 - Plan of Adjustment         | Send email to R. Rodriguez (Banco Popular) regarding outstanding requests for prior testing periods as of 03 03 20.                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 3-Mar-20        | T3 - Long Term Projections      | Make changes to draft letter to the Government regarding delay in individual contributions related to pension paygo                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 3-Mar-20        | T3 - Long Term Projections      | Participate in meeting with G. Maldonado (FOMB), M. Perez (FOMB), A. Lopez (FOMB), L. Klumper (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss potential adjustments to DOH payroll.                           | 2.60 | 810.00      | 2,106.00              |
| Santambrogio, Juan       | Executive Director | 3-Mar-20        | T3 - Long Term Projections      | Review analysis of pension paygo details by agency comparing actuals for FY19 with budgeted amounts                                                                                                                                           | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 3-Mar-20        | T3 - Plan of Adjustment         | Review Pension Reserve guideline documents to provide comments on potential changes to be communicated to Committee of Retirees                                                                                                               | 0.90 | 810.00      | 729.00                |
| Sarna, Shavi             | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Participate in meeting with G. Maldonado (FOMB), M. Perez (FOMB), A. Lopez (FOMB), L. Klumper (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss potential adjustments to DOH payroll                            | 2.60 | 720.00      | 1,872.00              |
| Stuber, Emily Grace      | Senior             | 3-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                      | 1.10 | 405.00      | 445.50                |
| Stuber, Emily Grace      | Senior             | 3-Mar-20        | T3 - Long Term Projections      | Review TRS paygo results for the simplified plan freeze with addition of FY19-20 salary raises in development of fiscal plan cost bridge                                                                                                      | 1.10 | 405.00      | 445.50                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY), I. Park (EY), N. Jaresko (FOMB), and G. Ojeda (FOMB) to discuss the potential impact for municipalities if Act 29 is repealed                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review the updated analysis on the potential revenue decrease that municipalities would experience in FY2020 as a result of repealing Act 29 | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Analyze 5% CRIM funding on Commonwealth transfer for impact to muni funding                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Review CRIM court filing rebuttal analysis on Act 29 impact on muni to provide comments to team                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Review revised CRIM court filing rebuttal analysis on Act 29 impact on muni to provide edits                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Prepare measure update summary to send to CRIM for muni impact analysis                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Review OMB municipal budget data for use in Act 29 analysis                                                                                                                                                                                   | 1.30 | 720.00      | 936.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Review ABRE municipal data for use in Act 29 analysis                                                                                                                                                                                         | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Prepare draft summary of responses to CRIM court filing on Act 29 impact on munis to share with FOMB                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Prepare final post edits summary of responses to CRIM court filing on Act 29 impact on munis to send to FOMB                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Review municipal own income revenue detail                                                                                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Continue to edit ERS response letter to incorporate comments from J. Santambrogio (EY)                                                                                                                                                        | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 3-Mar-20        | T3 - Plan of Adjustment         | Edit pension system participate data request letter                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 3-Mar-20        | T3 - Long Term Projections      | Participate in call with S. Levy (EY), C. Good (EY), S. Tajuddin (EY), C. Ortiz (FOMB), R. Lazaro (OB), and M. Lopez (FOMB) to discuss ERS letter                                                                                             | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY) and S. Tajuddin (EY) and C. Good (EY) to discuss press conference                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY) and S. Tajuddin (EY) to discuss PRIDCO update                                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Participate in call with C. Good (EY) and S. Tajuddin (EY) to discuss press conference                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Prepare exhibit to illustrate before/after PRIDCO cash flows                                                                                                                                                                                                                                                         | 0.90 | 720.00      | 648.00                |
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Review budget files for DDEC meeting                                                                                                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed       | Senior Manager | 3-Mar-20        | T3 - Long Term Projections | Review talking points prepared by C. Ortiz (FOMB)                                                                                                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tan, Riyandi                  | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Analyze cash reserve withdrawal mechanism in model utilizing new inputs from Government Fiscal Plan                                                                                                                                                                                                                  | 1.40 | 595.00      | 833.00                |
| Tan, Riyandi                  | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Analyze FY20 Government Fiscal Plan Submission to model cash flow scenarios for the purposes of supporting pension negotiations.                                                                                                                                                                                     | 1.70 | 595.00      | 1,011.50              |
| Tan, Riyandi                  | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Analyze revised measures submission by Government Fiscal Plan to determine impact on pension negotiation figures.                                                                                                                                                                                                    | 1.60 | 595.00      | 952.00                |
| Tan, Riyandi                  | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Analyze surplus at risk for IFCU's in cash model for new Government Fiscal Plan submission.                                                                                                                                                                                                                          | 1.60 | 595.00      | 952.00                |
| Tan, Riyandi                  | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Analyze TSA Cash Roll Forward model for new Government Fiscal Plan inputs.                                                                                                                                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Venkatramanan, Siddhu         | Manager        | 3-Mar-20        | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/6/2020.                                                                                                                                   | 2.70 | 595.00      | 1,606.50              |
| Zhao, Leqi                    | Staff          | 3-Mar-20        | T3 - Long Term Projections | Review final data of all tax revenues in November 2019 for all tax revenue forecast deliverable                                                                                                                                                                                                                      | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi                    | Staff          | 3-Mar-20        | T3 - Long Term Projections | Update corporate income tax forecast using the final November 2019 revenue data for corporate income tax forecast                                                                                                                                                                                                    | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi                    | Staff          | 3-Mar-20        | T3 - Long Term Projections | Update personal income tax forecast using the final November 2019 revenue data for personal income tax forecast                                                                                                                                                                                                      | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi                    | Staff          | 3-Mar-20        | T3 - Long Term Projections | Update tables and charts using the final November 2019 revenue data for forecast deliverable                                                                                                                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Ban, Menuka                   | Manager        | 4-Mar-20        | T3 - Long Term Projections | Meet with J. Mackie (EY) and M. Ban (EY) to update the meeting updates on Puerto Rico's regulatory construction permitting process.                                                                                                                                                                                  | 0.50 | 595.00      | 297.50                |
| Ban, Menuka                   | Manager        | 4-Mar-20        | T3 - Long Term Projections | Meet with L. Rosso (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY) and T. Leonis (EY) to discuss steps to take to improve Puerto Rico's regulatory construction permitting process.                                                                                                           | 1.10 | 595.00      | 654.50                |
| Ban, Menuka                   | Manager        | 4-Mar-20        | T3 - Long Term Projections | Prepare meeting notes to share with the wider team to prepare deliverables on the current permitting process best examples in the US                                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Ban, Menuka                   | Manager        | 4-Mar-20        | T3 - Long Term Projections | Revise the LFO comparisons draft to send to team for review / feedback                                                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Berger, Daniel L.             | Senior         | 4-Mar-20        | T3 - Long Term Projections | Research for state permitting comparative analysis for FOMB                                                                                                                                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Blanco Rodriguez, Paola Marie | Senior         | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education. | 1.20 | 445.00      | 534.00                |
| Bradley, Trenton              | Senior         | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education. | 1.20 | 445.00      | 534.00                |
| Burr, Jeremy                  | Manager        | 4-Mar-20        | T3 - Long Term Projections | Prepare revisions to the PayGo comparison analysis based on discussions with C Good                                                                                                                                                                                                                                  | 1.80 | 595.00      | 1,071.00              |
| Chawla, Sonia                 | Manager        | 4-Mar-20        | T3 - Plan of Adjustment    | Review list of new restrictions documentation between 01 27 20 and 03 03 20 to send to I. Rodriguez Hernandez (O&B) for legal due diligence review over accounts outside the 95% restrictions testing threshold.                                                                                                     | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla, Sonia          | Manager           | 4-Mar-20        | T3 - Plan of Adjustment         | Send email to I. Rodriguez Hernandez (O&B) with list of new restrictions documentation between 01 27 20 and 03 03 20 for legal due diligence review over accounts outside the 95% restrictions testing threshold.                                                                     | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Meet with L. Rosso (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY) and T. Leonis (EY) to discuss steps to take to improve Puerto Rico's regulatory construction permitting process.                                                                            | 1.10 | 870.00      | 957.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Meet with L. Rosso (FOMB), R. Fuentes (FOMB), S. Reichard (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), D. Mullins (EY), and T. Leonis (EY) to discuss the FOMB's role in the creation of a property database system for the Commonwealth, in accordance with CBDG-DR funding condition. | 1.80 | 870.00      | 1,566.00              |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Meet with R. Fuentes (FOMB), A. Chepenik (EY) and T. Leonis (EY) to discuss community disaster loan cancellation provisions.                                                                                                                                                          | 0.20 | 870.00      | 174.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.20 | 870.00      | 174.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in call with R Fuentes (FOMB), A Chepenik (EY), and G Eaton (EY) to prepare for discussion with fema on the revolver fund                                                                                                                                                 | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in discussion with G Oyeda (FOMB) and A Chepenik (EY) on calculation methodology from Act 29 changes                                                                                                                                                                      | 0.70 | 870.00      | 609.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in follow up conversation with R Fuentes (FOMB), G Eaton (EY), and A Chepenik (EY) to discuss COR3 revolver request                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with D Mullins (EY), A Chepenik (EY), G Ojeda (FOMB), and C Robles (FOMB) to discuss tax expenditure analysis                                                                                                                                                  | 0.70 | 870.00      | 609.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with L Rossi (FOMB), A Chepenik (EY), R Dougherty (EY) to discuss reallocation of unallocated CAPEX                                                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with N Jaresko (FOMB), S Negron (FOMB), A Chepenik (EY), and R Tague (EY) to discuss updates to municipal calculations                                                                                                                                         | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                          | 0.80 | 870.00      | 696.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), S. Tajuddin (EY) and A. Chepenik (EY) to finalize presentation for FOMB regarding PRIDCO's submitted fiscal plan                                                                                                                            | 0.80 | 870.00      | 696.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Plan of Adjustment         | Prepare response on audited financials for M Zerjal (Proskauer)                                                                                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Provide additional edits to PRIDCO fiscal plan update presentation for N Jaresko (FOMB)                                                                                                                                                                                               | 0.90 | 870.00      | 783.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Respond to M Rieker (FOMB) request for information on paygo and healthcare for Act 29                                                                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Respond to S O'Roarke (McKinsey) about including property tax registry in case of doing business reform                                                                                                                                                                               | 0.20 | 870.00      | 174.00                |
| Chepenik, Adam Brandon | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections      | Review tax expenditure analysis and gaps from Hacienda in response to C Robles (FOMB) request                                                                                                                                                                                         | 0.70 | 870.00      | 609.00                |
| Culp, Noelle B.        | Staff             | 4-Mar-20        | T3 - Long Term Projections      | Calculate impact of updating mortality projection scale for ERS active participants                                                                                                                                                                                                   | 0.60 | 271.00      | 162.60                |
| Culp, Noelle B.        | Staff             | 4-Mar-20        | T3 - Long Term Projections      | Calculate impact of updating mortality projection scale for ERS retired participants                                                                                                                                                                                                  | 0.40 | 271.00      | 108.40                |
| Day, Timothy Sean      | Manager           | 4-Mar-20        | T3 - Long Term Projections      | Participate in a meeting with S Levy (EY) and T Day (EY) to discuss PREPA pension projection sensitivities                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Dougherty, Ryan Curran | Senior            | 4-Mar-20        | T3 - Long Term Projections      | Participate in meeting with L Rossi (FOMB), A Chepenik (EY), R Dougherty (EY) to discuss reallocation of unallocated CAPEX                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Eaton, Gregory William | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections      | Participate in call with R Fuentes (FOMB), A Chepenik (EY), and G Eaton (EY) to prepare for discussion with fema on the revolver fund                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Eaton, Gregory William | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections      | Participate in follow up conversation with R Fuentes (FOMB), G Eaton (EY), and A Chepenik (EY) to discuss COR3 revolver request                                                                                                                                                       | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Glavin,Amanda Jane    | Staff             | 4-Mar-20        | T3 - Long Term Projections                       | Review information on the Iowa Legislative Services Agency's responsibilities as mandated by law                                                                                                                                                                                                                     | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff             | 4-Mar-20        | T3 - Long Term Projections                       | Producing table on state practices on regularly updating fiscal notes                                                                                                                                                                                                                                                | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 4-Mar-20        | T3 - Long Term Projections                       | Review statutes in Iowa related to their legislative fiscal agency                                                                                                                                                                                                                                                   | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane    | Staff             | 4-Mar-20        | T3 - Long Term Projections                       | Review table on state practices on regularly updating fiscal notes                                                                                                                                                                                                                                                   | 2.10 | 245.00      | 514.50                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY) and C Good (EY) to discuss progress on pension analysis for FOMB                                                                                                                                                                                                                | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Long Term Projections                       | Review impact on fiscal plan of Acts 81, 257 concerning the police pension trust                                                                                                                                                                                                                                     | 1.60 | 519.00      | 830.40                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Long Term Projections                       | Review of Act 106 provisions specifying 25% reduction to administrative expenses in contrast to actual gov't costs / reductions                                                                                                                                                                                      | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare preliminary Retirement Board press conference round table talking points document section concerning background of Act 106-2017                                                                                                                                                                              | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare preliminary Retirement Board press conference round table talking points document section concerning employers' individual contribution debts                                                                                                                                                                | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare preliminary Retirement Board press conference round table talking points document section concerning the DC delayed implementation                                                                                                                                                                           | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare preliminary Retirement Board press conference round table talking points document section concerning the Social Security working group                                                                                                                                                                       | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare preliminary Retirement Board press conference round table talking points document section concerning the DC investment default options                                                                                                                                                                       | 1.10 | 519.00      | 570.90                |
| Jerneycic,Daniel J    | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education. | 1.20 | 870.00      | 1,044.00              |
| Kane,Collin           | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Calculate JRS paygo cost cash flows incorporating a January 1, 2021 freeze date.                                                                                                                                                                                                                                     | 1.60 | 405.00      | 648.00                |
| Kane,Collin           | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Calculate JRS paygo cost cash flows incorporating a July 1, 2021 cut date.                                                                                                                                                                                                                                           | 2.30 | 405.00      | 931.50                |
| Kane,Collin           | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Calculate paygo JRS cost cash flows using scenario for 2019-O2 mortality.                                                                                                                                                                                                                                            | 2.40 | 405.00      | 972.00                |
| Kebhaj,Suhaib         | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Analyze land registration transition in the state of Washington for land registration analysis                                                                                                                                                                                                                       | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Review the historic trend in landownership systems including the Torrens system for land registration analysis                                                                                                                                                                                                       | 2.60 | 445.00      | 1,157.00              |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with S. Khan (EY), S. Tajuddin (EY) and A. Chepenik (EY) to finalize presentation for FOMB regarding PRIDCO's submitted fiscal plan                                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Review AAFAF's letter submitted to FOMB regarding PRIDCO's FY21 fiscal plan                                                                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO's executive summary and background pertaining to its FY21 fiscal plan                                                                                                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO's real estate portfolio pertaining to its FY21 fiscal plan                                                                                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Update PRIDCO's excel model to update waterfall bridge between new FY21 fiscal plan vs common wealth fiscal plan                                                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Update PRIDCO's power point slide to update waterfall bridge between new fiscal plan vs common wealth fiscal plan                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Update PRIDCO's PowerPoint slide to illustrate cashflow impact pre and post RSA                                                                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Update PRIDCO's PowerPoint slide to showcase notice of violations on PRIDCO's fiscal plan forecast model                                                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior            | 4-Mar-20        | T3 - Long Term Projections                       | Update PRIDCO's PowerPoint slide to update Appendix slide regarding PRIDCO's proposed FY20-FY25 forecast                                                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| LeBlanc,Samantha      | Staff             | 4-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                                                                             | 5.00 | 122.50      | 612.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Prepare first draft of response to Hacienda's proposed Executive Order.                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Draft Legislative Fiscal Office Section 205 Letter.                                                                                                                                                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Meet with L. Rosso (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY) and T. Leonis (EY) to discuss steps to take to improve Puerto Rico's regulatory construction permitting process.                                                                            | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Meet with L. Rosso (FOMB), R. Fuentes (FOMB), S. Reichard (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), D. Mullins (EY), and T. Leonis (EY) to discuss the FOMB's role in the creation of a property database system for the Commonwealth, in accordance with CBDG-DR funding condition. | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Meet with R. Fuentes (FOMB), A. Chepenik (EY) and T. Leonis (EY) to discuss community disaster loan cancellation provisions.                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Email Legislative Fiscal Office Section 205 Letter to A. Chepenik (EY).                                                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Email M. Ban (EY) email of English translation of Act 101.                                                                                                                                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Send S. O'Rourke (McKinsey) email about putting placeholder in Fiscal Placeholder about Board's role in overseeing the development of an integrated Geography Information Systems database system.                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Email updated Legislative Fiscal Office Section 205 Letter to A. Chepenik (EY).                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 4-Mar-20        | T3 - Long Term Projections | Update Legislative Fiscal Office Section 205 Letter per A. Chepenik (EY)'s suggested edits.                                                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R          | Partner/Principal  | 4-Mar-20        | T3 - Long Term Projections | Participate in conference call with S Levy (EY) and M Lopez (FOMB) to discuss proposed pension design for police                                                                                                                                                                      | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 4-Mar-20        | T3 - Long Term Projections | Participate in a meeting with S Levy (EY) and T Day (EY) to discuss PREPA pension projection sensitivities                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 4-Mar-20        | T3 - Long Term Projections | Participate in call with S Levy (EY) and C Good (EY) to discuss progress on pension analysis for FOMB                                                                                                                                                                                 | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 4-Mar-20        | T3 - Plan of Adjustment    | Review sample data request to pension systems for pension solicitation                                                                                                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Mackie,James          | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Draft 205 letter on CBO                                                                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Meet with J. Mackie (EY) and M. Ban (EY) to update the meeting updates on Puerto Rico's regulatory construction permitting process.                                                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Mackie,James          | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Meet with L. Rosso (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY) and T. Leonis (EY) to discuss steps to take to improve Puerto Rico's regulatory construction permitting process.                                                                            | 1.10 | 810.00      | 891.00                |
| Mackie,James          | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Research on PR property registration and transfer at death                                                                                                                                                                                                                            | 0.70 | 810.00      | 567.00                |
| Malhotra,Gaurav       | Partner/Principal  | 4-Mar-20        | T3 - Long Term Projections | Review updated cash flow analysis including assumptions from Government FP                                                                                                                                                                                                            | 1.80 | 870.00      | 1,566.00              |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                          | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | T3 - Long Term Projections | Prepare an analysis project the impact that repealing Act 29 would have for FY21 - FY24                                                                                                                                                                                               | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | T3 - Long Term Projections | Prepare presentation material highlighting the key findings from the Act 29 repeal analysis in preparation for meeting with FOMB                                                                                                                                                      | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | T3 - Long Term Projections | Update analysis on the impact of Act 29 reversal to incorporate higher FMAP for ASes as approved by the federal government                                                                                                                                                            | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 4-Mar-20        | T3 - Long Term Projections | Update presentation material highlighting the key findings from the Act 29 repeal analysis to incorporate feedback provided by the team                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Morris,Michael Thomas | Senior             | 4-Mar-20        | T3 - Long Term Projections | Analyze demographic impact of the PREPA flat cut at 1200 threshold                                                                                                                                                                                                                    | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 4-Mar-20        | T3 - Long Term Projections | Analyze demographic impact of the PREPA flat cut at 1700 threshold                                                                                                                                                                                                                    | 2.50 | 405.00      | 1,012.50              |
| Morris,Michael Thomas | Senior             | 4-Mar-20        | T3 - Long Term Projections | Analyze demographic impact of the PREPA marginal cut at 600 threshold                                                                                                                                                                                                                 | 2.40 | 405.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Review synthesis of recommendations associated with consequential implication of Act 60 tax exemptions 205 letter and need to address issues in regulation, synthesis of property tax 205 letter recommendation and next steps                                                        | 1.80 | 810.00      | 1,458.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Long Term Projections                       | Ease of Doing Business/Construction Permitting - Compiling findings of review of Puerto Rico permitting processes, deficiencies in ease of doing business, construction permitting, identification of primary findings of obstacles, land registration, paying taxes, World Bank Assessment, Puerto Rico Codes, major findings for development of plan of improvement and best practices | 2.80 | 810.00      | 2,268.00              |
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Long Term Projections                       | Meet with L. Rosso (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), M. Ban (EY) and T. Leonis (EY) to discuss steps to take to improve Puerto Rico's regulatory construction permitting process.                                                                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Long Term Projections                       | Meet with L. Rosso (FOMB), R. Fuentes (FOMB), S. Reichard (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), D. Mullins (EY), and T. Leonis (EY) to discuss the FOMB's role in the creation of a property database system for the Commonwealth, in accordance with CBDG-DR funding condition.                                                                                                    | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with D Mullins (EY), A Chepenik (EY), G Ojeda (FOMB), and C Robles (FOMB) to discuss tax expenditure analysis                                                                                                                                                                                                                                                     | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Long Term Projections                       | Property Title Registration CBDG-DR requirements plan - Assessment of findings of property tax system overview, CBDG requirement to address issues of fraud and 911 service access via GIS, important implications of state practices in registration and recordation for Puerto Rico, current PR process and deficiencies, implication for property taxation                            | 2.20 | 810.00      | 1,782.00              |
| Mullins, Daniel R   | Executive Director | 4-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Baltimore, MD                                                                                                                                                                                                                                                                                                                                                | 6.60 | 405.00      | 2,673.00              |
| Neziroski, David    | Staff              | 4-Mar-20        | T3 - Fee Applications / Retention                | Continue to review exhibit D for the December monthly application                                                                                                                                                                                                                                                                                                                        | 2.90 | 245.00      | 710.50                |
| Nguyen, Jimmy       | Staff              | 4-Mar-20        | T3 - Long Term Projections                       | Calculate the impact of adjusting the TRS active participants for a freeze date of 1/1/2021                                                                                                                                                                                                                                                                                              | 1.70 | 271.00      | 460.70                |
| Nguyen, Jimmy       | Staff              | 4-Mar-20        | T3 - Long Term Projections                       | Calculate the impact of adjusting the TRS active participants for salary increases                                                                                                                                                                                                                                                                                                       | 1.80 | 271.00      | 487.80                |
| Nguyen, Jimmy       | Staff              | 4-Mar-20        | T3 - Long Term Projections                       | Calculate the impact of adjusting the TRS participants' cut date                                                                                                                                                                                                                                                                                                                         | 1.80 | 271.00      | 487.80                |
| Panagiotakis, Sofia | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections                       | Participate in a working session meeting with S. O'Rourke (McKinsey), N. Lawson (McKinsey), D. Udom (McKinsey), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tan (EY), J. Davis (McKinsey), B. Chappuis (McKinsey), O. Shah (McKinsey), and T. Wintner (McKinsey) on Government Fiscal Plan Submission and Notice of Violation.                                         | 2.30 | 720.00      | 1,656.00              |
| Panagiotakis, Sofia | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education.                                                                     | 1.20 | 720.00      | 864.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO flow of funds pre/post RSA.                                                                                                                                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections                       | Review the 20-year cash flow projections based on the Government's 2/28 FP.                                                                                                                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                                                                             | 0.80 | 595.00      | 476.00                |
| Ramirez, Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Forensics Science.                                                                                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for Government Development Bank For Puerto Rico.                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for bank statements for Government Ethics Office.                                                                                                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for accounts managed by Hacienda.                                                                                                                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Labor Development Administration.                                                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Land Administration.                                                                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Review received communication and documentation from Superintendent of the Capitol after requesting December 2019 information                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Forensics Science regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Government Development Bank For Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Government Ethics Office regarding 3/31/2020 requests for bank statements                                                                                                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Hacienda regarding 3/31/2020 requests accounts Hacienda manages                                                                                                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Labor Development Administration regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                                                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 4-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Land Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                                                             | 0.20 | 445.00      | 89.00                 |
| Santambrogio,Juan  | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Participate in a working session meeting with S. O'Rourke (McKinsey), N. Lawson (McKinsey), D. Udom (McKinsey), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tan (EY), J. Davis (McKinsey), B. Chappuis (McKinsey), O. Shah (McKinsey), and T. Wintner (McKinsey) on Government Fiscal Plan Submission and Notice of Violation. | 2.30 | 810.00      | 1,863.00              |
| Santambrogio,Juan  | Executive Director | 4-Mar-20        | T3 - Plan of Adjustment    | Participate in a working session with R.Tan (EY) and J. Santambrogio (EY) on revisions to summary presentation and cash roll-forward in cash model utilizing the Government's FY20 Fiscal Plan.                                                                                                                                                  | 1.70 | 810.00      | 1,377.00              |
| Santambrogio,Juan  | Executive Director | 4-Mar-20        | T3 - Plan of Adjustment    | Participate in a working session with R.Tan (EY) and J. Santambrogio (EY) on revisions to Cash Withdrawal Mechanism in TSA cash model utilizing the Government's FY20 Fiscal Plan.                                                                                                                                                               | 2.10 | 810.00      | 1,701.00              |
| Santambrogio,Juan  | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education.                             | 1.20 | 810.00      | 972.00                |
| Santambrogio,Juan  | Executive Director | 4-Mar-20        | T3 - Long Term Projections | Review analysis of Fiscal Plan submitted by the Government                                                                                                                                                                                                                                                                                       | 1.70 | 810.00      | 1,377.00              |
| Sarna,Shavi        | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections | Participate in a working session meeting with S. O'Rourke (McKinsey), N. Lawson (McKinsey), D. Udom (McKinsey), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tan (EY), J. Davis (McKinsey), B. Chappuis (McKinsey), O. Shah (McKinsey), and T. Wintner (McKinsey) on Government Fiscal Plan Submission and Notice of Violation  | 2.30 | 720.00      | 1,656.00              |
| Sarna,Shavi        | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education                              | 1.20 | 720.00      | 864.00                |
| Stuber,Emily Grace | Senior             | 4-Mar-20        | T3 - Long Term Projections | Review TRS paygo results for the simplified plan freeze with move of cut date from 1/1/2021 to 7/1/2021                                                                                                                                                                                                                                          | 0.80 | 405.00      | 324.00                |
| Stuber,Emily Grace | Senior             | 4-Mar-20        | T3 - Long Term Projections | Review TRS paygo results for the simplified plan freeze with move of freeze date from 1/1/2020 to 1/1/2021                                                                                                                                                                                                                                       | 1.90 | 405.00      | 769.50                |
| Tague,Robert       | Senior Manager     | 4-Mar-20        | T3 - Long Term Projections | Participate in meeting with N Jaresko (FOMB), S Negron (FOMB), A Chepenik (EY), and R Tague (EY) to discuss updates to municipal calculations                                                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Prepare Act 29 rebuttal documents share with Proskauer.                                                                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                         | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Draft Act 29 options for FOMB consideration on muni impact                                                                                                                                                                                                                                                                                       | 1.70 | 720.00      | 1,224.00              |
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review Act 29 resolutions one pager to assess                                                                                                                                                                                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Prepare summary of FOMB considerations in regards to Act 29 options to share with team                                                                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington DC to New York, NY                                                                                                                                                                                                                                                                                                        | 3.50 | 360.00      | 1,260.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with S. Khan (EY), S. Tajuddin (EY) and A. Chepenik (EY) to finalize presentation for FOMB regarding PRIDCO's submitted fiscal plan                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Prepare edits in response to N. Jaresko (EY) on ERS letter                                                                                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Prepare new slide for PRIDCO presentation summarizing responses to NOV by AAFAF                                                                                                                                                                                                                                                                  | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Prepare new slides for PRIDCO summarizing revised fiscal plan                                                                                                                                                                                                                                                                                    | 2.10 | 720.00      | 1,512.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review fiscal plan bridge between CWP and current FP                                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review new fiscal plan document from PRIDCO to understand movement of staff to DDEC                                                                                                                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review new NOV letter response to understand staff reductions and deal milestones                                                                                                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review previous memorandum re: 25% cost reduction at Retirement Systems                                                                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Review prior PRIDCO presentations to identify relevant slides for new presentation                                                                                                                                                                                                                                                               | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Expert Testimony                            | Redacted                                                                                                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 4-Mar-20        | T3 - Long Term Projections                       | Revise talking points for N Jaresko press conference re: defined contribution plan implementation                                                                                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Analyze TSA cash model after plan of adjustment utilizing Government's FY20 Fiscal Plan for COR Trust Balance roll forward.                                                                                                                                                                                                                      | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Analyze TSA cash model after plan of adjustment utilizing Government's FY20 Fiscal Plan for debt reserve to ensure amounts are adequately funded.                                                                                                                                                                                                | 1.60 | 595.00      | 952.00                |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Analyze TSA cash model after plan of adjustment utilizing Government's FY20 Fiscal Plan for trust deposits and withdrawals.                                                                                                                                                                                                                      | 1.20 | 595.00      | 714.00                |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Long Term Projections                       | Participate in a working session meeting with S. O'Rourke (McKinsey), N. Lawson (McKinsey), D. Udom (McKinsey), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tan (EY), J. Davis (McKinsey), B. Chappuis (McKinsey), O. Shah (McKinsey), and T. Wintner (McKinsey) on Government Fiscal Plan Submission and Notice of Violation. | 2.30 | 595.00      | 1,368.50              |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Participate in a working session with R.Tan (EY) and J. Santambrogio (EY) on revisions to summary presentation and cash roll-forward in cash model utilizing the Government's FY20 Fiscal Plan.                                                                                                                                                  | 1.70 | 595.00      | 1,011.50              |
| Tan,Riyandi            | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Participate in a working session with R.Tan(EY) and J. Santambrogio (EY) on revisions to Cash Withdrawal Mechanism in TSA cash model utilizing the Government's FY20 Fiscal Plan.                                                                                                                                                                | 2.10 | 595.00      | 1,249.50              |
| Vaccaro,Philip         | Partner/Principal | 4-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), N. Macedo (McKinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the fiscal plan measures for the dept of Education.                             | 1.20 | 870.00      | 1,044.00              |
| Venkatramanan,Siddhu   | Manager           | 4-Mar-20        | T3 - Plan of Adjustment                          | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 03/06/2020.                                                                                                                                                                         | 2.30 | 595.00      | 1,368.50              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Review material on LFO letter from team to prepare the coordinated version for the final deliverable                                                                                                                                                                                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Ban,Menuka            | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.      | Senior            | 5-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 445.00      | 489.50                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Participate in discussion with L Olazabal (FOMB) and J Burr (EY) regarding the requirements of the ERP manager required to support the FOMB and potential candidates                                                                                                                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with L Klumper (FOMB) and J Burr (EY) to discuss the department of health consent decrees including the 330 centers and mental handicap requirements                                                                                                                                                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N Irizarry (FOMB) and J Burr (EY) to discuss the PRDE consent decree for special education                                                                                                                                                                                                                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Prepare a summary of additional costs required by the consent decrees discussed with the DOJ to support fiscal plan update decisions                                                                                                                                                                                                                                                                                                                                               | 1.70 | 595.00      | 1,011.50              |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Prepare draft email for follow-up questions to the DOJ regarding the status of the 330 centers consent decree rulings for the state and federal cases                                                                                                                                                                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Prepare summary of the clean water act consent decree required by the department of natural resources (DNR)                                                                                                                                                                                                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy           | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Prepare summary of the consent decrees on the Department of Corrections based on discussions with the DOJ to support fiscal plan revisions                                                                                                                                                                                                                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Draft analysis on FEMA revolving fund for N Jaresko (FOMB) review                                                                                                                                                                                                                                                                                                                                                                                                                  | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Participate in call with FEMA executives to discuss Commonwealth revolver request. Led by N Jaresko (FOMB) and S Negron (FOMB). EY participants: A Chepenik (EY) and G Eaton (EY)                                                                                                                                                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                                                                                                                                                                       | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Participate in discussion with J Moran (EY) and A Chepenik (EY) to discuss municipality analysis                                                                                                                                                                                                                                                                                                                                                                                   | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N Jaresko (FOMB), E Barak (Proskauer), T Green (Citi), J Gavin (Citi), S Tajuddin (EY), and A Chepenik (EY) to discuss updated PRIDCO fiscal plan submission                                                                                                                                                                                                                                                                                           | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Prepare analysis on data for N Jaresko (FOMB) from Act 29.                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Long Term Projections                       | Review financial analysis on municipality changes as a result of Act 29                                                                                                                                                                                                                                                                                                                                                                                                            | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 5-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4.00 | 435.00      | 1,740.00              |
| Culp,Noelle B.        | Staff             | 5-Mar-20        | T3 - Long Term Projections                       | Calculate impact on fiscal plan paygo costs of updating mortality projection scale for ERS beneficiaries                                                                                                                                                                                                                                                                                                                                                                           | 0.80 | 271.00      | 216.80                |
| Day,Timothy Sean      | Manager           | 5-Mar-20        | T3 - Long Term Projections                       | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), Y Hickey (FOMB), C Good (EY), T Day (EY) and S Levy (EY) regarding PREPA pension projection modeling assumptions                                                                                                                                                                                                                                                                                                          | 0.50 | 519.00      | 259.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran   | Senior         | 5-Mar-20        | T3 - Long Term Projections      | Prepare analysis on the differences between Government submitted Fiscal Plan and May certified Fiscal Plan.                                                                                                                                                                                                                                                                                                                                                                        | 1.70 | 445.00      | 756.50                |
| Dougherty,Ryan Curran   | Senior         | 5-Mar-20        | T3 - Long Term Projections      | Prepare draft letter regarding use of remaining unallocated capex spending.                                                                                                                                                                                                                                                                                                                                                                                                        | 1.80 | 445.00      | 801.00                |
| Eaton,Gregory William   | Senior Manager | 5-Mar-20        | T3 - Long Term Projections      | Participate in call with FEMA executives to discuss Commonwealth revolver request. Led by N Jaresko (FOMB) and S Negron (FOMB). EY participants: A Chepenik (EY) and G Eaton (EY)                                                                                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.     | Senior Manager | 5-Mar-20        | T3 - Plan of Adjustment         | Participate in meeting with D. Munkittrick (Proskauer) to respond to questions relating to the cash restriction analysis.                                                                                                                                                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review information on the Louisiana Legislative Fiscal Office's responsibilities as mandated by law                                                                                                                                                                                                                                                                                                                                                                                | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review information on the New Jersey Legislative Budget and Finance Office's responsibilities as mandated by law                                                                                                                                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review information on the North Carolina Fiscal Research Division's responsibilities as mandated by law                                                                                                                                                                                                                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review statutes in Louisiana related to their legislative fiscal agency                                                                                                                                                                                                                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review statutes in New Jersey related to their legislative fiscal agency                                                                                                                                                                                                                                                                                                                                                                                                           | 1.10 | 245.00      | 269.50                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Review statutes in North Carolina related to their legislative fiscal agency                                                                                                                                                                                                                                                                                                                                                                                                       | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane      | Staff          | 5-Mar-20        | T3 - Long Term Projections      | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 245.00      | 269.50                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Participate in meeting with C. Ortiz (FOMB) and C. Good (EY) and S. Tajuddin (EY) and M. Lopez (FOMB) and M. Reicker (FOMB) to discuss press conference                                                                                                                                                                                                                                                                                                                            | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Participate in meeting with C. Ortiz (EY) and C. Good (EY) to discuss press conference talking points                                                                                                                                                                                                                                                                                                                                                                              | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Participate in meeting with L. Collazo and C. Soto and C. Good (EY) and S. Tajuddin (EY) to discuss DC plan implementation                                                                                                                                                                                                                                                                                                                                                         | 1.90 | 519.00      | 986.10                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Participate in call with C Nichols (EY) and C Good (EY) to discuss methodology of applying salary raises to baseline costs                                                                                                                                                                                                                                                                                                                                                         | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), Y Hickey (FOMB), C Good (EY), T Day (EY) and S Levy (EY) regarding PREPA pension projection modeling assumptions                                                                                                                                                                                                                                                                                                          | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Long Term Projections      | Review Notice of Violation (NOV) deck for updates to pension items for M Lopez (FOMB)                                                                                                                                                                                                                                                                                                                                                                                              | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Plan of Adjustment         | Participate in prepartion meeting for pension roundtable discussions at FOMB. Participants include C Good (EY), M Lopez (FOMB), C Ortiz (FOMB) and members of the FOMB communications team.                                                                                                                                                                                                                                                                                        | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Plan of Adjustment         | Prepare slide deck documenting the participant classifications based on sources of retirement income for FOMB communications team                                                                                                                                                                                                                                                                                                                                                  | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E         | Manager        | 5-Mar-20        | T3 - Plan of Adjustment         | Revise the pension roundtable talking points document after feedback from the communications team                                                                                                                                                                                                                                                                                                                                                                                  | 1.30 | 519.00      | 674.70                |
| Hallmark,Nicholas Glenn | Senior         | 5-Mar-20        | T3 - Long Term Projections      | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 445.00      | 489.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib        | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Provide analysis of legislative services office administrative structure and functions in Michigan                                                                                                                                                                                                                                                                                                                                                                                 | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib        | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Provide analysis of legislative services office administrative structure and functions in California                                                                                                                                                                                                                                                                                                                                                                               | 2.70 | 445.00      | 1,201.50              |
| Kebhaj,Suhaib        | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Provide analysis of legislative services office administrative structure and functions in Maryland                                                                                                                                                                                                                                                                                                                                                                                 | 2.70 | 445.00      | 1,201.50              |
| Kebhaj,Suhaib        | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 445.00      | 489.50                |
| LeBlanc,Samantha     | Staff              | 5-Mar-20        | T3 - Long Term Projections                       | Draft letter to Hacienda for ongoing financial reporting requests.                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha     | Staff              | 5-Mar-20        | T3 - Long Term Projections                       | Review and analyze previous correspondence between the FOMB and The Department of Treasury with concern to reporting standards and tax credits.                                                                                                                                                                                                                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| Leonis,Temisan       | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Prepare Police Pension Trust deck.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan       | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Prepare updated Police Pension Trust Deck for comments received from team                                                                                                                                                                                                                                                                                                                                                                                                          | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan       | Senior             | 5-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4.00 | 222.50      | 890.00                |
| Leonis,Temisan       | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Email S. Tajuddin (EY) Police Pension Trust deck for review.                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan       | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Email S. Tajuddin (EY) updated Police Pension Trust deck.                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting at Retirement Board to discuss DC implementation progress with M Lopez (FOMB), C Good (EY), C Ortiz (FOMB), S Tajuddin (EY), S. Levy (EY Partial Attendance) and members of the Retirement Board.                                                                                                                                                                                                                                                           | 1.90 | 721.00      | 1,369.90              |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Participate in call with D Barret (Ankura) and S Levy (EY) to discuss completeness of TRS pension data used for most recent government fiscal plan                                                                                                                                                                                                                                                                                                                                 | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), Y Hickey (FOMB), C Good (EY), T Day (EY) and S Levy (EY) regarding PREPA pension projection modeling assumptions                                                                                                                                                                                                                                                                                                          | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Review changes by Commonwealth to exclude 2 agencies from fiscal plan                                                                                                                                                                                                                                                                                                                                                                                                              | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Review PREPA CBA provisions that may impact pension funding projections                                                                                                                                                                                                                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Review summary of cut impact to PREPA active participants with pre-PROMESA accruals                                                                                                                                                                                                                                                                                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Review summary of sources of retirement income for Commonwealth employees slide deck                                                                                                                                                                                                                                                                                                                                                                                               | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R         | Partner/Principal  | 5-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with J Berman (Prime Clerk) and S Levy (EY) to discuss data needs for pension pre-solicitation                                                                                                                                                                                                                                                                                                                                                                 | 0.30 | 721.00      | 216.30                |
| Mackie,James         | Executive Director | 5-Mar-20        | T3 - Long Term Projections                       | Continue to draft 205 letter on CBO                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 5-Mar-20        | T3 - Long Term Projections                       | Continue to research US Congressional budget office (CBO) and state legislative offices for 205 letter                                                                                                                                                                                                                                                                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 5-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 810.00      | 891.00                |
| Malhotra,Gaurav      | Partner/Principal  | 5-Mar-20        | T3 - Long Term Projections                       | Review key variances between government FP and prior FP assumptions                                                                                                                                                                                                                                                                                                                                                                                                                | 1.60 | 870.00      | 1,392.00              |
| Moran-Eserski,Javier | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with G. Ojeda (FOMB) and J. Moran-Eserski (EY) to discuss the projected impact that repealing Act 29 would have on municipalities                                                                                                                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | T3 - Long Term Projections | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), and J. Moran-Eserski (EY) to discuss the projected impact of repealing Act 29                                                                                                                                                                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | T3 - Long Term Projections | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | T3 - Long Term Projections | Participate in discussion with J Moran (EY) and A Chepenik (EY) to discuss municipality analysis                                                                                                                                                                                                                                                                                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | T3 - Long Term Projections | Update the analysis on the impact that repealing Act 29 would have for FY21 - FY24 to incorporate feedback received from the client                                                                                                                                                                                                                                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior             | 5-Mar-20        | T3 - Long Term Projections | Update the analysis to quantify the impact that repealing Act 29 would have on the municipalities in FY2020 to incorporate feedback received from the client                                                                                                                                                                                                                                                                                                                       | 2.60 | 445.00      | 1,157.00              |
| Morris,Michael Thomas | Senior             | 5-Mar-20        | T3 - Long Term Projections | Create tests in proval for file Balance Pensionados Activos ELA 3 May 2017.xlsx for data processing in proval to assess reasonableness for data used in FY planning                                                                                                                                                                                                                                                                                                                | 2.30 | 405.00      | 931.50                |
| Morris,Michael Thomas | Senior             | 5-Mar-20        | T3 - Long Term Projections | Create tests in proval for file Balance Pensionados Activos ELA 1 Jul May 2019.xlsx for data processing in proval to assess reasonableness for data used in FY planning                                                                                                                                                                                                                                                                                                            | 2.10 | 405.00      | 850.50                |
| Morris,Michael Thomas | Senior             | 5-Mar-20        | T3 - Long Term Projections | Review newly approved PREPA CBA language to determine if changes were needed to the projections                                                                                                                                                                                                                                                                                                                                                                                    | 2.90 | 405.00      | 1,174.50              |
| Mullins,Daniel R      | Executive Director | 5-Mar-20        | T3 - Long Term Projections | Define next step tasks permitting assessment, land registration and CDBG- DR requirements, Act 60 and tax exemption/incentive tracking, Legislative Services Agency, Integrated GIS and tasking and updating team                                                                                                                                                                                                                                                                  | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R      | Executive Director | 5-Mar-20        | T3 - Long Term Projections | Legislative Services Agencies - Identification of PR Legislative Service Agencies/Fiscal Agency functions in 2015 legislation and 2017 legislation, identifying state varied practices and agency organization, augmenting 205 letter for state experience and practice development in states and local governments and importance of nonpartisan and history of OMB and CBO as illustration                                                                                       | 3.10 | 810.00      | 2,511.00              |
| Mullins,Daniel R      | Executive Director | 5-Mar-20        | T3 - Long Term Projections | Legislative Services Agencies - outlining annex requirements, reviewing and defining comparative parameters for offices within the States, reviewing and editing 205 letter body, reviewing annex elements                                                                                                                                                                                                                                                                         | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R      | Executive Director | 5-Mar-20        | T3 - Long Term Projections | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 810.00      | 891.00                |
| Nguyen,Jimmy          | Staff              | 5-Mar-20        | T3 - Long Term Projections | Revise the valuation system coding to incorporate the change in salary freeze date for active TRS participants for the baseline calculations                                                                                                                                                                                                                                                                                                                                       | 1.20 | 271.00      | 325.20                |
| Nguyen,Jimmy          | Staff              | 5-Mar-20        | T3 - Long Term Projections | Revise the valuation system coding to incorporate known salary increases for active TRS participants for the baseline calculations                                                                                                                                                                                                                                                                                                                                                 | 1.40 | 271.00      | 379.40                |
| Nichols,Carly         | Manager            | 5-Mar-20        | T3 - Long Term Projections | Participate in call with C Nichols (EY) and C Good (EY) to discuss methodology of applying salary raises to baseline costs                                                                                                                                                                                                                                                                                                                                                         | 0.20 | 519.00      | 103.80                |
| Nichols,Carly         | Manager            | 5-Mar-20        | T3 - Long Term Projections | Analyze options for updating valuation system coding for TRS for pre-freeze incorporation of FY 19-20 salary increases                                                                                                                                                                                                                                                                                                                                                             | 0.20 | 519.00      | 103.80                |
| Nichols,Carly         | Manager            | 5-Mar-20        | T3 - Long Term Projections | Review valuation system coding for TRS for incorporation of O2 MP-2019 mortality projection scale for update of fiscal plan cash flows                                                                                                                                                                                                                                                                                                                                             | 0.90 | 519.00      | 467.10                |
| Nichols,Carly         | Manager            | 5-Mar-20        | T3 - Long Term Projections | Review valuation system coding for TRS for movement of cut date to 1 July 2021 for update of fiscal plan cash flows                                                                                                                                                                                                                                                                                                                                                                | 1.20 | 519.00      | 622.80                |
| Nichols,Carly         | Manager            | 5-Mar-20        | T3 - Long Term Projections | Review valuation system coding for TRS for movement of freeze date to 1 January 2021 for update of fiscal plan cash flows                                                                                                                                                                                                                                                                                                                                                          | 1.60 | 519.00      | 830.40                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY) to review budget and fiscal plan assumptions to identify differences in key assumptions in preparation for update material to be presented | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis,Sofia | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Review the Governments' fiscal plan to understand assumptions and key variances in FY20 and beyond.                                                                                                                  | 1.40 | 720.00      | 1,008.00              |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Calculate year over year deficits due to Act 29 for FY21                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Calculate year over year deficits due to Act 29 for FY22                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Calculate year over year deficits due to Act 29 for FY23                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Calculate year over year deficits due to Act 29 for FY24                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Calculate year over year deficits due to Act 29 for FY25                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                         | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager            | 5-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                             | 4.00 | 297.50      | 1,190.00              |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Model Forest.                                                                                                | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of Puerto Rico of 3/31/2020 requests for confirmation of open or closed accounts for Office for Community and Socioeconomic Development.                                                            | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts for Hacienda.                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for House of Representatives.                                                                               | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Housing Financing Authority.                                                       | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Model Forest regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Office for Community and Socioeconomic Development of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Hacienda regarding 3/31/2020 requests for confirmation of open/new accounts                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to House of Representatives regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Housing Financing Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information                                               | 0.20 | 445.00      | 89.00                 |
| Santambrogio,Juan  | Executive Director | 5-Mar-20        | T3 - Long Term Projections                       | Review analysis of 20 year cash flow projections based on Government Fiscal Plan submission                                                                                                                          | 2.60 | 810.00      | 2,106.00              |
| Santambrogio,Juan  | Executive Director | 5-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                              | 3.50 | 405.00      | 1,417.50              |
| Sarna,Shavi        | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY) to review budget and fiscal plan assumptions to identify differences in key assumptions in preparation for update material to be presented | 1.40 | 720.00      | 1,008.00              |
| Stuber,Emily Grace | Senior             | 5-Mar-20        | T3 - Long Term Projections                       | Review TRS paygo results for the simplified plan freeze as of 1/1/2021 with updated O2 2019 mortality improvement scale                                                                                              | 1.70 | 405.00      | 688.50                |
| Tague,Robert       | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with R Tague (EY), I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss data layout for N Jaresko (FOMB) on Act 29 implications                                                         | 0.80 | 720.00      | 576.00                |
| Tague,Robert       | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Review preliminary municipal impact analysis of Act 29 to provide comments to team                                                                                                                                   | 1.30 | 720.00      | 936.00                |
| Tague,Robert       | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Review latest paygo detail report from AAFAP to include in Act 29 analysis                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tague,Robert       | Senior Manager     | 5-Mar-20        | T3 - Long Term Projections                       | Review revised Act 29 impact analysis incorporating FOMB comments on format                                                                                                                                          | 1.20 | 720.00      | 864.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Review additional version of Act 29 analysis including additional FOMB layout requests                                                                                                                                                                                                                                                                                                                                                                                             | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 5-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5.20 | 360.00      | 1,872.00              |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with C. Ortiz (FOMB), S. Levy (EY), C. Good (EY) and S. Tajuddin (EY) and M. Lopez (FOMB) and M. Reicker (FOMB) to discuss press conference                                                                                                                                                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with C. Ortiz (EY) and C. Good (EY) to discuss press conference talking points                                                                                                                                                                                                                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with E Barak (Proskauer), D Desatnik (Proskauer), and S Tajuddin (EY) to discuss PRIDCO                                                                                                                                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting at Retirement Board to discuss DC implementation progress with M Lopez (FOMB), C Good (EY), C Ortiz (FOMB), S Tajuddin (EY), S. Levy (EY Partial Attendance) and members of the Retirement Board.                                                                                                                                                                                                                                                           | 1.90 | 720.00      | 1,368.00              |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with N Jaresko (FOMB), E Barak (Proskauer), T Green (Citi), J Gavin (Citi), S Tajuddin (EY), and A Chepenik (EY) to discuss updated PRIDCO fiscal plan submission                                                                                                                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Prepare edits of talking points for N Jaresko press conference re: defined contribution plan implementation                                                                                                                                                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Review response by AAFAP and ERS to cyber attack                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-Mar-20        | T3 - Long Term Projections                       | Review talking points prepared by C Good (EY) for pension press conference                                                                                                                                                                                                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tan,Riyandi            | Manager        | 5-Mar-20        | T3 - Plan of Adjustment                          | Analyze TSA Cash Model based on Commonwealth Fiscal Plan Model for comparison as against Government Fiscal Plan Model.                                                                                                                                                                                                                                                                                                                                                             | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi            | Manager        | 5-Mar-20        | T3 - Long Term Projections                       | Working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY) to review budget and fiscal plan assumptions to identify differences in key assumptions in preparation for update material to be presented                                                                                                                                                                                                                                                               | 1.40 | 595.00      | 833.00                |
| Tan,Riyandi            | Manager        | 5-Mar-20        | T3 - Plan of Adjustment                          | Prepare presentation summary on TSA Cash Model based on Commonwealth Fiscal Plan Model for comparison as against Government Fiscal Plan Model.                                                                                                                                                                                                                                                                                                                                     | 1.40 | 595.00      | 833.00                |
| Venkatramanan,Siddhu   | Manager        | 5-Mar-20        | T3 - Plan of Adjustment                          | Update documentation for documents obtained for the 12 31 19 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/6/2020.                                                                                                                                                                                                                                                                          | 2.20 | 595.00      | 1,309.00              |
| Zhao,Leqi              | Staff          | 5-Mar-20        | T3 - Long Term Projections                       | Strategy meeting to discuss three upcoming deliverables for FOMB. These deliverables include EY comments to 205 letter regarding property tax recommendations, land registration comparative analysis and permitting reform. Additional status updates for the fiscal plan macro model analysis and tax revenue forecasting. Participants include: D Mullins (EY), J. Mackie (EY), M. Ban (EY), A. Kebhaj (EY), L. Zhao (EY), A. Glavin (EY), N. Hallmark (EY) and D. Berger (EY). | 1.10 | 245.00      | 269.50                |
| Ban,Menuka             | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Revise the final section 205 letter on legislative services based on feedback from the team to assist Adam on the final deliverable                                                                                                                                                                                                                                                                                                                                                | 2.30 | 595.00      | 1,368.50              |
| Burr,Jeremy            | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Call with J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Sarna (EY) to review background and analyze financial impact of consent decrees imposed on multiple agencies                                                                                                                                                                                                                                                                                            | 2.10 | 595.00      | 1,249.50              |
| Burr,Jeremy            | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Prepare revised summary pages of the consent decree costs presentation based on discussions with J Santambrogio (EY)                                                                                                                                                                                                                                                                                                                                                               | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy            | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Prepare summary of the consent decree for the 330 centers based on discussions with the DOJ to support revisions to the fiscal plan                                                                                                                                                                                                                                                                                                                                                | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy            | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Prepare summary of the juvenile detention consent decree to support updates to the fiscal plan                                                                                                                                                                                                                                                                                                                                                                                     | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy            | Manager        | 6-Mar-20        | T3 - Long Term Projections                       | Prepare summary of the minimum level of spend on Rio Piedras Hospital consent decree to support revisions to the fiscal plan                                                                                                                                                                                                                                                                                                                                                       | 1.20 | 595.00      | 714.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 6-Mar-20        | T3 - Long Term Projections | Review the summary deck of the 330 centers describing the history and relationship with the Commonwealth in order to support the consent decree summary                                                                                                                                                                   | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in meeting with Proskauer and EY to discuss cash and restrictions documentation to support the classification of accounts in the Oct. 2, 2019 Presentation with 06 30 19 cash balances. Attendees include: D. Munkittrick (Proskauer), J. Sutherland (Proskauer), E. Chernus (Proskauer), and S. Chawla (EY). | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in call with A. Garcia (FOMB) to discuss online access request letter to Banco Popular Trust Division accounts.                                                                                                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of unreviewed PBA accounts as of the 12 31 19 testing period to send to Proskauer                                                                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of unreviewed ERS accounts as of the 12 31 19 testing period to send to Proskauer                                                                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Send email to R. Kim (Proskauer) with analysis of unreviewed PBA and ERS accounts as of the 12 31 19 testing period.                                                                                                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Analyze cash support as of the 06 30 19 testing period for agencies included within the Oct. 2 2019 presentation to the Board.                                                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare draft online access request letter to Banco Popular Trust Division accounts.                                                                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Call with N. Jaresko (FOMB), J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss key points of notice of violation for fiscal plan submitted by the government                                                                                                                     | 1.00 | 870.00      | 870.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Continue to review analysis on changes from Act 29                                                                                                                                                                                                                                                                        | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), A Chepenik (EY) J Moran (EY), and G Ogeda (FOMB) to discuss talking points in preparation for Board Meeting on Act 29 implications                                                                                                                                                 | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss talking points and data for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                   | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Participate in fiscal plan NOV call with N Jaresko (FOMB)                                                                                                                                                                                                                                                                 | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-Mar-20        | T3 - Long Term Projections | Prepare strategic talking points on Act 29 analysis from team                                                                                                                                                                                                                                                             | 0.90 | 870.00      | 783.00                |
| Culp,Noelle B.        | Staff             | 6-Mar-20        | T3 - Long Term Projections | Revise ERS Fiscal Plan projected paygo cost calculations to reflect updated cut date for ERS participants                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Culp,Noelle B.        | Staff             | 6-Mar-20        | T3 - Long Term Projections | Revise Fiscal Plan projected paygo cost calculations to reflect updated mortality projection scale for ERS participants                                                                                                                                                                                                   | 0.60 | 271.00      | 162.60                |
| Dougherty,Ryan Curran | Senior            | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY) on TSA cash model with updates to Act 29, Pension Cut, and Pension Freeze.                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts.                   | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts.    | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 6-Mar-20        | T3 - Long Term Projections | Review Hacienda NGO's to determine if amounts were included in rightsizing model.                                                                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 6-Mar-20        | T3 - Long Term Projections | Update analysis on the differences between Government FP and certified FP to isolate the impact due to incremental spending.                                                                                                                                                                                              | 1.70 | 445.00      | 756.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Update analysis on the differences between Government FP and certified FP to isolate the impact to measures.                                                                                                     | 1.40 | 445.00      | 623.00                |
| Garcia,Francisco R.   | Senior Manager     | 6-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis to draft responses to Proskauer's questions relating to cash restriction request documents by reporting period.                                                                                 | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager     | 6-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis to draft responses to Proskauer's questions on estimated rollforward date.                                                                                                                      | 0.20 | 720.00      | 144.00                |
| Garcia,Francisco R.   | Senior Manager     | 6-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft responses to Proskauer's questions on ERS and PBA unreviewed accounts and relevant documents.                                                                                                      | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane    | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Review statutes from Iowa on fiscal notes                                                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Glavin,Amanda Jane    | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Review statutes from Oregon on fiscal notes                                                                                                                                                                      | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Review statutes from Texas on fiscal notes                                                                                                                                                                       | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Update table of US fiscal note practices                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Good JR,Clark E       | Manager            | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with C. Good (EY), S Tajuddin (EY) and M. Lopez and others from FOMB Comms team to discuss press conference work plan                                                                        | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager            | 6-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Non working travel from San Juan PR to Dallas TX, for onsite work related to fiscal plan calculation updates, support for possible pension round table, and meeting at government offices over DC implementation | 6.00 | 259.50      | 1,557.00              |
| Good JR,Clark E       | Manager            | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY) and C Good (EY) to discuss upcoming board presentation related to pension projections                                                                                       | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager            | 6-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting concerning pension roundtable with FOMB communication team, M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY)                                                                                | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager            | 6-Mar-20        | T3 - Plan of Adjustment                          | Prepare updates to slides categorizing participants to show impact of classifying based on current source of benefit accrual                                                                                     | 0.40 | 519.00      | 207.60                |
| Kebhaj,Suhaib         | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Provide analysis on Legislative fiscal office mandates                                                                                                                                                           | 2.70 | 445.00      | 1,201.50              |
| Kebhaj,Suhaib         | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Provide analysis on Legislative fiscal office organizational structures and staffing                                                                                                                             | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Provide analysis on Legislative fiscal office responsibilities                                                                                                                                                   | 2.80 | 445.00      | 1,246.00              |
| LeBlanc,Samantha      | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Draft comments from meeting with FOMB board for EY team to evaluate.                                                                                                                                             | 0.70 | 245.00      | 171.50                |
| LeBlanc,Samantha      | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with Proskauer, Citi, PJT, FOMB, and S LeBlanc (EY) to discuss CDBG Policy, Section 205 Letter on Planning Board, T&D P3 Contract Changes, and Municipalities Next Steps and Options.     | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Participate in working meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) to discuss assessment of the need, recommendations, and risk mitigation alternatives in relation to FEMA funding.            | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Review agenda for FOMB Board meeting in preparation for meeting.                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Prepare Disaster Revolving Fund Non-Repayment Mitigation Relief Deck.                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Draft analysis of HB 2038 bill for S. Tajuddin (EY)'s review.                                                                                                                                                    | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Participate in working meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) to discuss assessment of the need, recommendations, and risk mitigation alternatives in relation to FEMA funding.            | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Review Amendments to Horse Racing Sports Act portion of HB 2038 Bill.                                                                                                                                            | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Review betting in electronic sporting events portion of HB 2038 Bill.                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Review creation of Gambling Commission portion of HB 2038 Bill.                                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Review Games of Chance Machine Act portion of HB 2038 Bill.                                                                                                                                                      | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Review Transitional provisions portion of HB 2038 Bill.                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Email analysis of HB 2038 bill to S. Tajuddin (EY) for review.                                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Email Disaster Revolving Fund Non-Repayment Mitigation Relief Deck to D. Patel (EY) for review.                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Levy,Sheva R          | Partner/Principal  | 6-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                         | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Levy (EY) and C Good (EY) to discuss upcoming board presentation related to pension projections                                                                                       | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R          | Partner/Principal  | 6-Mar-20        | T3 - Long Term Projections                       | Review information related to cumulative Act 106 contributions for ERS                                                                                                                                           | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 6-Mar-20        | T3 - Long Term Projections                       | Review information related to duration of PREPA pension liabilities                                                                                                                                              | 0.30 | 721.00      | 216.30                |
| Mackie,James          | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Continue to draft 205 letter on CBO                                                                                                                                                                              | 2.10 | 810.00      | 1,701.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James          | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Edit 205 letter on CBO for comments received from team                                                                                                                                                                                           | 1.90 | 810.00      | 1,539.00              |
| Malhotra,Gaurav       | Partner/Principal  | 6-Mar-20        | T3 - Long Term Projections                       | Continue to review key variances between government FP and prior FP assumptions                                                                                                                                                                  | 0.90 | 870.00      | 783.00                |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York City, NY                                                                                                                                                                                                    | 5.80 | 222.50      | 1,290.50              |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review final analysis on the projected shortfalls for the Municipalities from FY2020 - FY2025 after repealing Act 29 prior to circulating final version with the client | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with I Parks (EY), A Chepenik (EY) J Moran (EY), and G Ojeda (FOMB) to discuss talking points in preparation for Board Meeting on Act 29 implications                                                                        | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss talking points and data for N Jaresko (FOMB) on Act 29 implications                                                                                          | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Update the analysis on the impact that repealing Act 29 would have for FY21 - FY24 to incorporate additional feedback received from the client                                                                                                   | 0.80 | 445.00      | 356.00                |
| Morris,Michael Thomas | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file for 'Balance-Law 1 at Jul 1 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                           | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 6-Mar-20        | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file for 'Balance-Law 1 at May 3 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                           | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - editing, augmenting and finalization of annex, correction of state statistics and descriptions correction of CBPP findings                                                                                       | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - final edit of entire document, formatting and transmission                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - editing and augmenting text and content of 205 letter appendix                                                                                                                                                   | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - editing and compiling states experiences and descriptions for 205 letter text                                                                                                                                    | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - editing recommendations and adding text on benefits of LFO agencies to Puerto Rico and augmentation with staffing and budget examples from US states and rationalizing multiple edits from different people      | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R      | Executive Director | 6-Mar-20        | T3 - Long Term Projections                       | Legislative Services Agencies - Finalization of 205 letter and appendix, assemblage and transmission, editing and revising states experiences and descriptions for 205 and re-editing entire text to streamline and move content to annex        | 2.30 | 810.00      | 1,863.00              |
| Neziroski,David       | Staff              | 6-Mar-20        | T3 - Fee Applications / Retention                | Continue to review exhibit D for the December monthly application                                                                                                                                                                                | 1.40 | 245.00      | 343.00                |
| Nguyen,Jimmy          | Staff              | 6-Mar-20        | T3 - Long Term Projections                       | Participate in conference call with C. Nichols (EY), E. Stuber (EY), J. Nguyen (EY) to discuss needed valuation system coding changes for TRS to incorporate potential AFT agreement and updated dates in fiscal plan cash flows                 | 0.30 | 271.00      | 81.30                 |
| Nichols,Carly         | Manager            | 6-Mar-20        | T3 - Long Term Projections                       | Participate in conference call with C. Nichols (EY), E. Stuber (EY), J. Nguyen (EY) to discuss needed valuation system coding changes for TRS to incorporate potential AFT agreement and updated dates in fiscal plan cash flows                 | 0.30 | 519.00      | 155.70                |
| Nichols,Carly         | Manager            | 6-Mar-20        | T3 - Long Term Projections                       | Analyze impact of application of 7% early retirement factor for TRS before application of cut as needed for valuation sytem coding changes                                                                                                       | 0.30 | 519.00      | 155.70                |
| Nichols,Carly         | Manager            | 6-Mar-20        | T3 - Long Term Projections                       | Review TRS cash flows incorporating salary increases with 2019 O2 mortality scale prior to application of the freeze for use in updated fiscal plan                                                                                              | 1.40 | 519.00      | 726.60                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Call with J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Sarna (EY) to review background and analyze financial impact of consent decrees imposed on multiple agencies                                                                                                                                | 2.10 | 720.00      | 1,512.00              |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Call with N. Jaresko (FOMB), J. Santambrogio (EY), A. Chepenik (EY), S Sarna (EY), and S. Panagiotakis (EY) to discuss key points of notice of violation for fiscal plan submitted by the government                                                                                                                   | 1.00 | 720.00      | 720.00                |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY) on TSA cash model with updates to Act 29, Pension Cut, and Pension Freeze.                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts.                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts. | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY) and S Tajuddin (EY) to discuss fiscal plan review process                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Review Mckinsey's deck analyzing the Government's fiscal plan.                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Add in additional detail to the expense calculations to the FY20 deficit calculation due to Act 29 Repeal                                                                                                                                                                                                              | 1.60 | 595.00      | 952.00                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Add in additional detail to the revenue calculations to the FY20 deficit calculation due to Act 29 Repeal                                                                                                                                                                                                              | 1.30 | 595.00      | 773.50                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Break out various revenue and expense lines in CRIM municipal analysis                                                                                                                                                                                                                                                 | 3.10 | 595.00      | 1,844.50              |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Circulate detailed summary of next steps to EY team with regard to municipal analysis                                                                                                                                                                                                                                  | 0.90 | 595.00      | 535.50                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review final analysis on the projected shortfalls for the Municipalities from FY2020 - FY2025 after repealing Act 29 prior to circulating final version with the client                                                                       | 0.90 | 595.00      | 535.50                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), A Chepenik (EY) J Moran (EY), and G Ojeda (FOMB) to discuss talking points in preparation for Board Meeting on Act 29 implications                                                                                                                                              | 0.20 | 595.00      | 119.00                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), A Chepenik (EY), and J Moran (EY) to discuss talking points and data for N Jaresko (FOMB) on Act 29 implications                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Prepare a summary differentiating the deficit calculations                                                                                                                                                                                                                                                             | 1.40 | 595.00      | 833.00                |
| Parks,Ian          | Manager        | 6-Mar-20        | T3 - Long Term Projections | Prepare summary detail on Board regarding Municipalities next steps and options                                                                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Patel,Deven V.     | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Participate in working meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) to discuss assessment of the need, recommendations, and risk mitigation alternatives in relation to FEMA funding.                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Mar-20        | T3 - Long Term Projections | Review and prepare risk mitigation tactics slides for FEMA revolver funds                                                                                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Ramirez,Jessica I. | Senior         | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Independent Consumer Protection Office.                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Joint Special Commission of Legislative Funds.                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements of Office of Court Administration.                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior             | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Independent Consumer Protection Office regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Joint Special Commission of Legislative Funds regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior             | 6-Mar-20        | T3 - Plan of Adjustment    | Prepare draft email to Office of Court Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Call with J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Sarna (EY) to review background and analyze financial impact of consent decrees imposed on multiple agencies                                                                                                                                | 2.10 | 810.00      | 1,701.00              |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Call with N. Jaresko (FOMB), J. Santambrogio (EY), A. Chepenik (EY), S Sarna (EY), and S. Panagiotakis (EY) to discuss key points of notice of violation for fiscal plan submitted by the government                                                                                                                   | 1.00 | 810.00      | 810.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY) on TSA cash model with updates to Act 29, Pension Cut, and Pension Freeze.                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts.                | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts. | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Plan of Adjustment    | Participate in call with N Jaresko (FOMB) and board members and advisors to discuss case status and next steps                                                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Prepare estimate of changes from FOMB fiscal plan to Government fiscal plan and potential items to close the gap                                                                                                                                                                                                       | 2.40 | 810.00      | 1,944.00              |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Review analysis of financial impact of consent decrees in long term projections and cash balances                                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Review briefing presentation on Fiscal Plan submission by the Government to be presented to FOMB                                                                                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan  | Executive Director | 6-Mar-20        | T3 - Long Term Projections | Review final version of detailed analysis of trust employees by agency to be submitted to FOMB                                                                                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Sarna,Shavi        | Senior Manager     | 6-Mar-20        | T3 - Long Term Projections | Call with J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Sarna (EY) to review background and analyze financial impact of consent decrees imposed on multiple agencies                                                                                                                                | 2.10 | 720.00      | 1,512.00              |
| Sarna,Shavi        | Senior Manager     | 6-Mar-20        | T3 - Long Term Projections | Call with N. Jaresko (FOMB), J. Santambrogio (EY), A. Chepenik (EY), S Sarna (EY), and S. Panagiotakis (EY) to discuss key points of notice of violation for fiscal plan submitted by the government                                                                                                                   | 1.00 | 720.00      | 720.00                |
| Sarna,Shavi        | Senior Manager     | 6-Mar-20        | T3 - Long Term Projections | Participate in a call with S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts. | 0.40 | 720.00      | 288.00                |
| Stuber,Emily Grace | Senior             | 6-Mar-20        | T3 - Long Term Projections | Participate in conference call with C. Nichols (EY), E. Stuber (EY), J. Nguyen (EY) to discuss needed valuation system coding changes for TRS to incorporate potential AFT agreement and updated dates in fiscal plan cash flows                                                                                       | 0.30 | 405.00      | 121.50                |
| Stuber,Emily Grace | Senior             | 6-Mar-20        | T3 - Long Term Projections | Review summarized TRS valuation system output to ensure paygo costs are summarized correctly from coding system output as part of requested updates to simplified freeze fiscal plan costing                                                                                                                           | 0.70 | 405.00      | 283.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stuber,Emily Grace     | Senior            | 6-Mar-20        | T3 - Long Term Projections                       | Revise TRS paygo valuation system calculation results for the simplified plan freeze with addition of FY19-20 salary raises to include the impact to LOA participants                                                                                                                                                  | 1.90 | 405.00      | 769.50                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Review Act 29 analysis with recurring vs non-recurring revenue streams added                                                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss Act 29 analysis status, adjustments and timing                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Analyze municipal level deficit drivers by category                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                               | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Participate in FOMB Board call to discuss impact of Act 29-2019 resolution and options for municipalities                                                                                                                                                                                                              | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Review final revised municipal detail analysis of Act 29 impact as requested by FOMB                                                                                                                                                                                                                                   | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                                                                                                                                             | 3.50 | 360.00      | 1,260.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with M. Lopez (FOMB) and J. Khoury (FOMB) and Proskauer and S. Tajuddin (EY) to discuss referral letters to investigative authorities                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with C. Good (EY), S. Tajuddin (EY) and M. Lopez and others from FOMB Comms team to discuss press conference work plan                                                                                                                                                                             | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Participate in call with S. Panagiotakis (EY) and S. Tajuddin (EY) to discuss fiscal plan review process                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Mar-20        | T3 - Long Term Projections                       | Prepare surplus notes comparison re: PRIDCO fiscal plan options                                                                                                                                                                                                                                                        | 2.10 | 720.00      | 1,512.00              |
| Tan,Riyandi            | Manager           | 6-Mar-20        | T3 - Plan of Adjustment                          | Analyze TSA cash model after plan of adjustment utilizing Government's FY20 Fiscal Plan and adjusting for Pension Freeze, Pension Cut, and Reversal of Act 29.                                                                                                                                                         | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi            | Manager           | 6-Mar-20        | T3 - Plan of Adjustment                          | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY) on TSA cash model with updates to Act 29, Pension Cut, and Pension Freeze.                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Tan,Riyandi            | Manager           | 6-Mar-20        | T3 - Long Term Projections                       | Participate in a call with J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts.                | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi            | Manager           | 6-Mar-20        | T3 - Long Term Projections                       | Participate in a call with S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), R. Tan (EY), N. Lawson (McKinsey), and D. Udom (McKinsey) on comparison between Government Fiscal Plan and Commonwealth Fiscal Plan, discussion on consistencies and inconsistencies, reconciliation efforts. | 0.40 | 595.00      | 238.00                |
| Venkatramanan,Siddhu   | Manager           | 6-Mar-20        | T3 - Plan of Adjustment                          | Update fields within Relativity workspace to implement changes to the report restriction classification section to align with the 12 31 19 testing period Cash Analysis Report.                                                                                                                                        | 2.40 | 595.00      | 1,428.00              |
| Burr,Jeremy            | Manager           | 7-Mar-20        | T3 - Long Term Projections                       | Prepare feedback on the corrections consent decree comments to support revisions to the summary analysis                                                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager           | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with S. Panagiotakis (EY) and J. Burr (EY) to determine the final consent decree impacts to the fiscal plan                                                                                                                                                                                        | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon  | Partner/Principal | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), and A. Chepenik (EY) to discuss additional calculations for municipalities                                                                                                                                                                       | 0.90 | 870.00      | 783.00                |
| Good JR,Clark E        | Manager           | 7-Mar-20        | T3 - Plan of Adjustment                          | Review descriptions of what active employees are impacted in talking points for pension round table                                                                                                                                                                                                                    | 0.40 | 519.00      | 207.60                |
| Malhotra,Gaurav        | Partner/Principal | 7-Mar-20        | T3 - Long Term Projections                       | Review updated cash flow analysis including assumptions from FOMB on spending thresholds                                                                                                                                                                                                                               | 1.70 | 870.00      | 1,479.00              |
| Moran-Eserski,Javier   | Senior            | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), and A. Chepenik (EY) to discuss additional calculations for municipalities                                                                                                                                                                       | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia     | Senior Manager     | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Panagiotakis (EY) and J Burr (EY) to determine the final consent decree impacts to the fiscal plan                  | 0.90 | 720.00      | 648.00                |
| Parks,Ian              | Manager            | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss additional calculations for municipalities   | 0.90 | 595.00      | 535.50                |
| Santambrogio,Juan      | Executive Director | 7-Mar-20        | T3 - Long Term Projections                       | Prepare analysis of spending sensitivities impact on long term projections at the request of the FOMB executive director                       | 2.60 | 810.00      | 2,106.00              |
| Santambrogio,Juan      | Executive Director | 7-Mar-20        | T3 - Long Term Projections                       | Review fiscal plan notice of violation presentation to be presented to the Board                                                               | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan      | Executive Director | 7-Mar-20        | T3 - Long Term Projections                       | Review final version of consent decree presentation including financial impact to long term projections                                        | 0.80 | 810.00      | 648.00                |
| Tague,Robert           | Senior Manager     | 7-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss additional calculations for municipalities   | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager     | 7-Mar-20        | T3 - Long Term Projections                       | Review municipal revenue stream detail files for key considerations to incorporate                                                             | 1.10 | 720.00      | 792.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 8-Mar-20        | T3 - Long Term Projections                       | Review and comment on DOJ pension funding referral letters                                                                                     | 0.40 | 870.00      | 348.00                |
| Good JR,Clark E        | Manager            | 8-Mar-20        | T3 - Plan of Adjustment                          | Participate in conversation with C Good (EY) and M Lopez (FOMB) regarding police social security setbacks and impacts on future implementation | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E        | Manager            | 8-Mar-20        | T3 - Plan of Adjustment                          | Review draft of talking points document update to provide additional feedback prior to pension round table                                     | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E        | Manager            | 8-Mar-20        | T3 - Plan of Adjustment                          | Review revised draft of opening remarks from M Rieker (FOMB) for potential revisions prior to pension round table                              | 0.60 | 519.00      | 311.40                |
| Levine,Adam            | Senior             | 8-Mar-20        | T3 - Long Term Projections                       | Review Sec 6.2 in CWFP to understand CW debt sizing                                                                                            | 0.90 | 445.00      | 400.50                |
| Levine,Adam            | Senior             | 8-Mar-20        | T3 - Long Term Projections                       | Prepare debt capacity analysis as alternative to existing Sec. 6.2 of the financial plan                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam            | Senior             | 8-Mar-20        | T3 - Long Term Projections                       | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss debt sizing issues for PRIDCO                                          | 0.30 | 445.00      | 133.50                |
| Levine,Adam            | Senior             | 8-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO RSA and Amended Request for Qualifications                                                                                       | 2.10 | 445.00      | 934.50                |
| Malhotra,Gaurav        | Partner/Principal  | 8-Mar-20        | T3 - Long Term Projections                       | Review draft board material regarding variances between Govt FP                                                                                | 2.10 | 870.00      | 1,827.00              |
| Patel,Deven V.         | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Review historical cybersecurity incidents communication between FOMB and PR government including letter from FOMB to government                | 0.30 | 720.00      | 216.00                |
| Quach,TranLinh         | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system calculation inputs for calculations incorporating O2 2018 mortality                                             | 0.70 | 655.00      | 458.50                |
| Quach,TranLinh         | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system calculation inputs for calculations incorporating O2 2019 mortality                                             | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh         | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system calculation inputs for calculations incorporating a change in plan freeze to 1/1/2021                           | 0.60 | 655.00      | 393.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss debt sizing issues for PRIDCO                                          | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Participate in call with R. Tan (EY) and S. Tajuddin (EY) to discuss PRIDCO modeling plan                                                      | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Prepare email to J. Santambrogio (EY) re: PRIDCO fiscal plan steps                                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Prepare email to J. Santambrogio (EY) re: PRIDCO insolvency analysis                                                                           | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Prepare email to Ehud Barak and D. Destanik (Proskauer) re PRIDCO fiscal plan                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Washington, DC to San Juan, PR                                                                                                     | 3.50 | 360.00      | 1,260.00              |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Review CWFP to understand debt sizing analysis requirements for PRIDCO                                                                         | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Continue to review CWFP to understand debt sizing analysis requirements for PRIDCO                                                             | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 8-Mar-20        | T3 - Long Term Projections                       | Prepare email to M. Lopez (FOMB) to summarize individual contributions issues for press conference                                             | 1.20 | 720.00      | 864.00                |
| Tan,Riyandi            | Manager            | 8-Mar-20        | T3 - Long Term Projections                       | Participate in call with R. Tan (EY) and S. Tajuddin (EY) to discuss PRIDCO modeling plan                                                      | 0.30 | 595.00      | 178.50                |
| Ban,Menuka             | Manager            | 9-Mar-20        | T3 - Long Term Projections                       | Review for the TCJA impact from 2018 analysis                                                                                                  | 1.10 | 595.00      | 654.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka                | Manager           | 9-Mar-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY), D Berger (EY), G Ojeda (FOMB), C Robles (FOMB), and J Davis (McKinsey) to discuss revenue forecast for the fiscal plan.                                                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Ban,Menuka                | Manager           | 9-Mar-20        | T3 - Long Term Projections | Prepare the meeting note to circulate to the team for deliverables deadline                                                                                                                                                                                                                                                                                   | 0.80 | 595.00      | 476.00                |
| Ban,Menuka                | Manager           | 9-Mar-20        | T3 - Long Term Projections | Review table format for the translation in order to provide comments to team                                                                                                                                                                                                                                                                                  | 0.60 | 595.00      | 357.00                |
| Ban,Menuka                | Manager           | 9-Mar-20        | T3 - Long Term Projections | Scan through the Volume 1 through 12 of permitting regulation to prepare for translation                                                                                                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Ban,Menuka                | Manager           | 9-Mar-20        | T3 - Long Term Projections | Weekly strategy meeting to discuss staffing, project updates and work plan. Projects discussed: inventory tax, response to November fiscal plan letter, tax expenditure updates for localities (rather than states), permitting reform, and land use reform. Participants include J. Mackie (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY) | 0.50 | 595.00      | 297.50                |
| Berger,Daniel L.          | Senior            | 9-Mar-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY), D Berger (EY), G Ojeda (FOMB), C Robles (FOMB), and J Davis (McKinsey) to discuss revenue forecast for the fiscal plan.                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Berger,Daniel L.          | Senior            | 9-Mar-20        | T3 - Long Term Projections | Weekly strategy meeting to discuss staffing, project updates and work plan. Projects discussed: inventory tax, response to November fiscal plan letter, tax expenditure updates for localities (rather than states), permitting reform, and land use reform. Participants include J. Mackie (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY) | 0.50 | 445.00      | 222.50                |
| Burr,Jeremy               | Manager           | 9-Mar-20        | T3 - Long Term Projections | Prepare response regarding the headcount for the Commonwealth to support estimations of changes to the employer contribution for healthcare costs required by the fiscal plan                                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Carpenter,Christina Maria | Senior            | 9-Mar-20        | T3 - Long Term Projections | Review Modification 71 to the Section 218 Agreement provided by the Department of Hacienda to support Social Security analysis                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Carpenter,Christina Maria | Senior            | 9-Mar-20        | T3 - Long Term Projections | Review Modification 73 to the Section 218 Agreement provided by the Department of Hacienda to support Social Security analysis                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Carpenter,Christina Maria | Senior            | 9-Mar-20        | T3 - Long Term Projections | Review Section 218 Agreement provided by the Department of Hacienda to support Social Security analysis                                                                                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss requests from Proskauer related to supporting documentation for total cash balances and restriction classifications as of each testing period. Attendees include: R. Thomas (EY), P. Garcia (EY), and S. Chawla (EY).                                                                                                       | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Review procedures to obtain cash support for the 06 30 19 testing period for accounts at Tourism Company, HTA, and PRIFA, to send to Proskauer.                                                                                                                                                                                                               | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Send to E. Chernus (Proskauer), D. Munkittrick (Proskauer), and J. Sutherland (Proskauer) procedures to obtain cash support for the 06 30 19 testing period for accounts at Tourism Company, HTA, and PRIFA.                                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Review the certified CW FY20 Budget Analysis provided by D. Munkittrick (Proskauer).                                                                                                                                                                                                                                                                          | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Review the certified HTA FY20 Budget Analysis provided by D. Munkittrick (Proskauer).                                                                                                                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Prepare analysis illustrating the flow of information from inception to distribution to external parties for cash balances and restrictions support as of each reporting period.                                                                                                                                                                              | 2.90 | 595.00      | 1,725.50              |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Update analysis illustrating the flow of information from inception to distribution to external parties for cash balances and restrictions support as of each reporting period.                                                                                                                                                                               | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia              | Manager           | 9-Mar-20        | T3 - Plan of Adjustment    | Review follow up questions for outstanding information as of the 12 31 19 testing period for Banco Popular as of 03 09 20.                                                                                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon     | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment    | Create POA negotiation strategy materials for N Jaresko (FOMB) review                                                                                                                                                                                                                                                                                         | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon     | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY), D Berger (EY), G Ojeda (FOMB), C Robles (FOMB), and J Davis (McKinsey) to discuss revenue forecast for the fiscal plan.                                                                                                                                                  | 0.80 | 870.00      | 696.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with JC Battle (Ankura) and A Chepenik (EY) on PRIDCO fiscal plan                                                                                                                                                                   | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Oyeda (FOMB), and A Chepenik (EY) to discuss plan of adjustment requests from the government                                                                                              | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Fuentes (FOMB), G Ojeda (FOMB), A Chepenik (EY), G Eaton (EY), R Tague (EY), Deven Patel (EY) to review FEMA advance revolving fund and risk-mitigation measures as well as CRIM Fiscal Plan                                 | 0.50 | 870.00      | 435.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Participate in conference call to discuss government revolver request, sizing and reporting requirements. Participants include G. Ojeda (FOMB), R. Fuentes (FOMB), A. Chepenik (EY), G. Eaton (EY), R. Tague (EY).                                      | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with S. Sarna (EY) and S. Panagiotakis (EY), S. Tajuddin (EY) and S. LeBlanc (EY) and G. Maldonado (FOMB), to discuss DDEC/PRIDCO budgeting issues.                                                                              | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Prepare materials on disaster revolver risk mitigation efforts                                                                                                                                                                                          | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Prepare updated disaster aid revolver materials for board member review and discussion                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Mar-20        | T3 - Long Term Projections                       | Review proposed PRIDCO NOV letter language.                                                                                                                                                                                                             | 0.30 | 870.00      | 261.00                |
| Eaton,Gregory William | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Fuentes (FOMB), G Ojeda (FOMB), A Chepenik (EY), G Eaton (EY), R Tague (EY), Deven Patel (EY) to review FEMA advance revolving fund and risk-mitigation measures as well as CRIM Fiscal Plan                                 | 0.50 | 720.00      | 360.00                |
| Eaton,Gregory William | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections                       | Participate in conference call to discuss government revolver request, sizing and reporting requirements. Participants include G. Ojeda (FOMB), R. Fuentes (FOMB), A. Chepenik (EY), G. Eaton (EY), R. Tague (EY).                                      | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager    | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting to discuss requests from Proskauer related to supporting documentation for total cash balances and restriction classifications as of each testing period. Attendees include: R. Thomas (EY), P. Garcia (EY), and S. Chawla (EY). | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager    | 9-Mar-20        | T3 - Plan of Adjustment                          | Review analysis illustrating the flow of information from inception to distribution to external parties for cash balances and restrictions support as of each reporting period.                                                                         | 0.70 | 720.00      | 504.00                |
| Glavin,Amanda Jane    | Staff             | 9-Mar-20        | T3 - Long Term Projections                       | Producing a translated copy of the Puerto Rico Court of Appeal Panel No. 5                                                                                                                                                                              | 2.30 | 245.00      | 563.50                |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with S Tajuddin (EY) and C Good (EY) regarding the trust funds for police retirement benefits and next steps in understanding government fiscal plan proposal                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Non working travel from Dallas TX to San Juan PR, for onsite work related to fiscal plan calculation updates, support for possible pension round table, and AFT negotiations                                                                            | 4.60 | 259.50      | 1,193.70              |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in discussion with M Lopez (FOMB) and C Good (EY) regarding progress of ERS data request for missing information                                                                                                                            | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in discussion with S Levy (EY) and C Good (EY) regarding firefighter treatment and roundtable talking points                                                                                                                                | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Plan of Adjustment                          | Review headcounts impacted by each pillar of pension roundtable discussion to ensure information is available for reporters                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 9-Mar-20        | T3 - Plan of Adjustment                          | Review revised draft of opening remarks from S Negron (FOMB) for revisions to language on impacted participants for pension roundtable                                                                                                                  | 1.40 | 519.00      | 726.60                |
| Kane,Collin           | Senior            | 9-Mar-20        | T3 - Long Term Projections                       | Review results from the 2019 mortality JRS paygo for reasonableness in comparison with expected changes.                                                                                                                                                | 1.30 | 405.00      | 526.50                |
| Kane,Collin           | Senior            | 9-Mar-20        | T3 - Long Term Projections                       | Calculate the aggregate JRS paygo cash flows for the spring fiscal plan iterations.                                                                                                                                                                     | 0.90 | 405.00      | 364.50                |

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| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Weekly strategy meeting to discuss staffing, project updates and work plan. Projects discussed: inventory tax, response to November fiscal plan letter, tax expenditure updates for localities (rather than states), permitting reform, and land use reform. Participants include J. Mackie (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY) | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Prepare list of questions pertaining to PRIDCO current and future operations                                                                                                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO's restructuring support agreement                                                                                                                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Update Letter of Violation for PRIDCO's FY21 Fiscal Plan                                                                                                                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| LeBlanc,Samantha      | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Create disaster mitigation slide deck for client meeting on CDBG Funding and non-payment mitigation options for municipalities.                                                                                                                                                                                                                               | 1.30 | 245.00      | 318.50                |
| LeBlanc,Samantha      | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Draft follow up letter for Act 60 tax incentives for client.                                                                                                                                                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| LeBlanc,Samantha      | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with S. Sarna (EY) and S. Panagiotakis (EY), S. Tajuddin (EY) and S. LeBlanc (EY) and G. Maldonado (FOMB), to discuss DDEC/PRIDCO budgeting issues.                                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                                      | 5.00 | 122.50      | 612.50                |
| Leonis,Temisan        | Senior             | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                                                                                                                                                       | 3.60 | 222.50      | 801.00                |
| Leonis,Temisan        | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Email Disaster Revolving Fund Non-Repayment Mitigation Relief Deck to A. Chepenik (EY).                                                                                                                                                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Leonis,Temisan        | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Email updated Legislative Fiscal Office Section 205 Letter to S. Negron (FOMB)                                                                                                                                                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Update Legislative Fiscal Office Section 205 Letter per D. Mullins (EY)'s suggested edits.                                                                                                                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Levine,Adam           | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Prepare comparable analysis model for PRIDCO business plan slide deck - Added COMPS to the list from research                                                                                                                                                                                                                                                 | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Research suitable comparable real estate companies for PRIDCO business plan model                                                                                                                                                                                                                                                                             | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam           | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review email from S. Tajuddin (EY) summarizing NOV for PRIDCO FP                                                                                                                                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review PRIDCO Fiscal Plan                                                                                                                                                                                                                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                                      | 5.70 | 222.50      | 1,268.25              |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Long Term Projections                       | Assess available budget information for firefighters payroll as it relates to assessing Social Security implementation                                                                                                                                                                                                                                        | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Long Term Projections                       | Review edits needed to fiscal plan document to reflect recent changes to pension reform provisions                                                                                                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Long Term Projections                       | Review edits to AFT term sheet to reflect terms agreed to in recent discussions                                                                                                                                                                                                                                                                               | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Long Term Projections                       | Review reconciliation of pension PayGo in budget to actual from OMB                                                                                                                                                                                                                                                                                           | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Long Term Projections                       | Review summary of modifications to Puerto Rico Section 218 Social Security agreement                                                                                                                                                                                                                                                                          | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in discussion with S Levy (EY) and C Good (EY) regarding firefighter treatment and roundtable talking points                                                                                                                                                                                                                                      | 0.20 | 721.00      | 144.20                |
| Mackie,James          | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY), D Berger (EY), G Ojeda (FOMB), C Robles (FOMB), and J Davis (McKinsey) to discuss revenue forecast for the fiscal plan.                                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Edit 205 letter on CBO for comments received from team                                                                                                                                                                                                                                                                                                        | 1.20 | 810.00      | 972.00                |
| Mackie,James          | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Weekly strategy meeting to discuss staffing, project updates and work plan. Projects discussed: inventory tax, response to November fiscal plan letter, tax expenditure updates for localities (rather than states), permitting reform, and land use reform. Participants include J. Mackie (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY) | 0.50 | 810.00      | 405.00                |
| Malhotra,Gaurav       | Partner/Principal  | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Moran-Eserski,Javier  | Senior             | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                                      | 5.80 | 222.50      | 1,290.50              |
| Morris,Michael Thomas | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file for 'Balance-Law 3 at Jul 1 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                                        | 2.30 | 405.00      | 931.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris, Michael Thomas | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file for 'Balance-Law 3 at May 3 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                                        | 2.60 | 405.00      | 1,053.00              |
| Morris, Michael Thomas | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file for 'Balance-Law 447 at Jul 1 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                                      | 2.40 | 405.00      | 972.00                |
| Mullins, Daniel R      | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY), D Berger (EY), G Ojeda (FOMB), C Robles (FOMB), and J Davis (McKinsey) to discuss revenue forecast for the fiscal plan.                                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R      | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Planning and tasking of response to 7 new FOMB workstream requests and 11 new elements to be incorporated into ongoing analyses, based on outcome of the fiscal plan call (including TCJA PR effects refresh and revision to forecast)                                                                                                                        | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R      | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Review of McKinsey macro model for compliance with improvements to phase-in, situlas effects and multipliers, and remittances, etc., publishing PDF version of initial March composite 3 year General Fund Forecast and distribution to meeting participants, item-by-items review of meeting agenda                                                          | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R      | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Review of project status and completions tasks, planning for discussion during staff meeting                                                                                                                                                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R      | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Weekly strategy meeting to discuss staffing, project updates and work plan. Projects discussed: inventory tax, response to November fiscal plan letter, tax expenditure updates for localities (rather than states), permitting reform, and land use reform. Participants include J. Mackie (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY) and D Berger (EY) | 0.50 | 810.00      | 405.00                |
| Neziroski, David       | Staff              | 9-Mar-20        | T3 - Fee Applications / Retention                | Continue to review exhibit D for the December monthly application                                                                                                                                                                                                                                                                                             | 2.70 | 245.00      | 661.50                |
| Nguyen, Jimmy          | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Revise TRS valuation system freeze calculation coding to more efficiently handle duplicate records                                                                                                                                                                                                                                                            | 1.70 | 271.00      | 460.70                |
| Nguyen, Jimmy          | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Revise TRS valuation system freeze calculations to model AFT proposal for non-retirement eligible participants with a Freeze date of 1/1/2021                                                                                                                                                                                                                 | 1.90 | 271.00      | 514.90                |
| Nguyen, Jimmy          | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Revise TRS valuation system freeze calculations to model AFT proposal for retirement eligible participants with a Freeze date of 1/1/2021                                                                                                                                                                                                                     | 1.80 | 271.00      | 487.80                |
| Nguyen, Jimmy          | Staff              | 9-Mar-20        | T3 - Long Term Projections                       | Revise TRS valuation system freeze calculations to model AFT proposal for participants electing to participate in a Voluntary Termination Program (VTP) with a Freeze date of 1/1/2021                                                                                                                                                                        | 1.80 | 271.00      | 487.80                |
| Nichols, Carly         | Manager            | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Panagiotakis, Sofia    | Senior Manager     | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss how the POA items will be included in the budget.                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia    | Senior Manager     | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting with G. Maldonado (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the plan of adjustment items that will be incorporated into the fiscal plan update.                                                                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia    | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with G. Maldonado (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the variances between the Government's budget and Fiscal Plan.                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Parks, Ian             | Manager            | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from New York, NY to San Juan, PR                                                                                                                                                                                                                                                                                                                      | 4.00 | 297.50      | 1,190.00              |
| Patel, Deven V.        | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Fuentes (FOMB), G Ojeda (FOMB), A Chepenik (EY), G Eaton (EY), R Tague (EY), Deven Patel (EY) to review FEMA advance revolving fund and risk-mitigation measures as well as CRIM Fiscal Plan                                                                                                                                       | 0.50 | 720.00      | 360.00                |
| Patel, Deven V.        | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with S. Sarna (EY) and S. Panagiotakis (EY), S. Tajuddin (EY) and S. LeBlanc (EY) and G. Maldonado (FOMB), to discuss DDEC/PRIDCO budgeting issues.                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Reviewed and updated discussion document for non-payment mitigations solutions a for advance disaster relief funding.                                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Reviewed CW Govt FP revisions (Mar 6, 2020) briefing document for discussion at 3/10 Board meeting                                                                         | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Reviewed PR Disaster Recovery Action Plan to prepare for compliance Fiscal Plan and regulatory compliance validation                                                       | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.          | Senior Manager | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Newark, NJ to San Juan, PR                                                                                                                                     | 5.00 | 360.00      | 1,800.00              |
| Quach,TranLinh          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Review valuation output file for projected cash flows incorporating O2 2018 mortality with plan freeze                                                                     | 1.10 | 655.00      | 720.50                |
| Quach,TranLinh          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Review valuation output file for projected cash flows incorporating O2 2019 mortality with plan freeze                                                                     | 1.60 | 655.00      | 1,048.00              |
| Quach,TranLinh          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system projection of paygo costs incorporating future new entrants for 02 2018 mortality                                                           | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system projection incorporating change of plan cut date to 7/1/2021                                                                                | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager | 9-Mar-20        | T3 - Long Term Projections                       | Review of JRS valuation system plan inputs for changing plan cut date to 7/1/2021                                                                                          | 1.20 | 655.00      | 786.00                |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Office of Industrial Tax Exemption.         | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Office of Legislative Services.          | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Financial Oversight and Management Board for Puerto Rico.          | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Office of Industrial Tax Exemption regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Office of Legislative Services regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare draft email to Financial Oversight and Management Board for Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements  | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff          | 9-Mar-20        | T3 - Long Term Projections                       | Extract macroeconomic forecasts                                                                                                                                            | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from Banco Popular as of 3/9/2020 for 3/31/2019 testing period cash balances requests.                                                          | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from Banco Popular as of 3/9/2020 for 6/30/2019 testing period cash balances requests.                                                          | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from Banco Popular as of 3/9/2020 for 9/30/2019 testing period cash balances requests.                                                          | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from Banco Popular as of 3/9/2020 for 12/31/2019 testing period cash balances requests.                                                         | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from First Bank as of 3/9/2020 for 12/31/2019 testing period cash balances requests.                                                            | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Review pending information from Citibank as of 3/9/2020 for 12/31/2019 testing period cash balances requests.                                                              | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis for Proskauer to identify information for Highway Transportation Authority account balances as of 6/30/2019                                               | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis for Proskauer to identify information for Authority for the Financing of Infrastructure account balances as of 6/30/2019                                  | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare analysis for Proskauer to identify information for Tourism Company account balances as of 6/30/2019                                                                | 0.70 | 245.00      | 171.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 9-Mar-20        | T3 - Plan of Adjustment                          | Review Metropolitan Bus Authority account X687 for balance as of 2/29/2020 per request of A. Garcia (FOMB)                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss how the POA items will be included in the budget.                                                       | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in conference call with B Rosen (Proskauer) and O'Melveny team to discuss proposed legislation required as part of Plan confirmation                                                                               | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Plan of Adjustment                          | Prepare revised scenarios on cash flow projections to account for changes to the spending levels from the General Fund                                                                                                         | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Plan of Adjustment                          | Review information on cash position in relation to federal funds in the TSA accounts and restrictions related to lottery accounts                                                                                              | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Long Term Projections                       | Review presentation on notice of violation of Government Fiscal Plan submission for discussion with the Board                                                                                                                  | 1.70 | 810.00      | 1,377.00              |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Plan of Adjustment                          | Review summary information on required legislation related to plan of adjustment confirmation process                                                                                                                          | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Atlanta, GA to San Juan, PR                                                                                                                                                                                        | 3.50 | 405.00      | 1,417.50              |
| Sarna, Shavi             | Senior Manager     | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss how the POA items will be included in the budget                                                        | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi             | Senior Manager     | 9-Mar-20        | T3 - Plan of Adjustment                          | Participate in meeting with G. Maldonado (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the plan of adjustment items that will be incorporated into the fiscal plan update                                          | 0.50 | 720.00      | 360.00                |
| Sarna, Shavi             | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in meeting with G. Maldonado (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the variances between the Government's budget and Fiscal Plan                                                               | 0.60 | 720.00      | 432.00                |
| Stuber, Emily Grace      | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review prior TRS benefit cut coding with similar provisions to current AFT proposal for Active non-LOA participants to isolate coding necessary for measuring costs of the AFT deal in prospective fiscal plan measurements    | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace      | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review prior TRS benefit cut coding with similar provisions to current AFT proposal for LOA participants to isolate coding necessary for measuring costs of the AFT deal in prospective fiscal plan measurements               | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace      | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review prior TRS benefit freeze coding with similar provisions to current AFT proposal for Active non-LOA participants to isolate coding necessary for measuring costs of the AFT deal in prospective fiscal plan measurements | 1.10 | 405.00      | 445.50                |
| Stuber, Emily Grace      | Senior             | 9-Mar-20        | T3 - Long Term Projections                       | Review prior TRS benefit freeze coding with similar provisions to current AFT proposal for LOA participants to isolate coding necessary for measuring costs of the AFT deal in prospective fiscal plan measurements            | 0.90 | 405.00      | 364.50                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with R Fuentes (FOMB), G Ojeda (FOMB), A Chepenik (EY), G Eaton (EY), R Tague (EY), Deven Patel (EY) to review FEMA advance revolving fund and risk-mitigation measures as well as CRIM Fiscal Plan        | 0.50 | 720.00      | 360.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in call with S. Orouke (McKinsey) and S. Tajuddin (EY) and R. Tague (EY) and J. Ivers (McKinsey) to discuss fiscal plan tie-in with plan of adjustment                                                             | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Long Term Projections                       | Participate in conference call to discuss government revolver request, sizing and reporting requirements. Participants include G. Ojeda (FOMB), R. Fuentes (FOMB), A. Chepenik (EY), G. Eaton (EY), R. Tague (EY).             | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Non-working travel (billed at 50% of rates) | Travel from Chicago, IL to San Juan, PR.                                                                                                                                                                                       | 5.10 | 360.00      | 1,836.00              |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 9-Mar-20        | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                       | 1.30 | 720.00      | 936.00                |

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| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 9-Mar-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Continue to prepare NOV for PRIDCO                                                                                                                                                                                                                                                                            | 1.70 | 720.00      | 1,224.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and C Good (EY) regarding the trust funds for police retirement benefits and next steps in understanding government fiscal plan proposal                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Participate in call with S. Orouke (McKinsey) and S. Tajuddin (EY) and R. Tague (EY) and J. Ivers (McKinsey) to discuss fiscal plan tie-in with plan of adjustment                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Participate in meeting with M. Lopez (FOMB) and S. Richard (FOMB) to discuss points for press conference                                                                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Participate in meeting with S. Sarna (EY) and S. Panagiotakis (EY), S. Tajuddin (EY) and S. LeBlanc (EY) and G. Maldonado (FOMB), to discuss DDEC/PRIDCO budgeting issues.                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Prepare NOV for PRIDCO                                                                                                                                                                                                                                                                                        | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Prepare POA non-union employee count analysis                                                                                                                                                                                                                                                                 | 2.10 | 720.00      | 1,512.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Review board presentation to understand variances between AAFAF fiscal plan and FOMB plan                                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 9-Mar-20        | T3 - Long Term Projections      | Review section 218 agreement to understand impacts on social security                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi            | Manager           | 9-Mar-20        | T3 - Long Term Projections      | Analyze consent decrees for Department of Corrections to identify estimated costs associated with judgements.                                                                                                                                                                                                 | 1.40 | 595.00      | 833.00                |
| Tan,Riyandi            | Manager           | 9-Mar-20        | T3 - Plan of Adjustment         | Analyze TSA cash model after plan of adjustment utilizing new CWFP April 2020 update to determine impact on Retiree Negotiations.                                                                                                                                                                             | 1.70 | 595.00      | 1,011.50              |
| Thomas,Richard I       | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss requests from Proskauer related to supporting documentation for total cash balances and restriction classifications as of each testing period. Attendees include: R. Thomas (EY), P. Garcia (EY), and S. Chawla (EY).                                                       | 0.30 | 870.00      | 261.00                |
| Thomas,Richard I       | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment         | Review Ambac 2004 litigation requests.                                                                                                                                                                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Thomas,Richard I       | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment         | Review litigation operating model overview received from Sonia Chawla (0.2).                                                                                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |
| Thomas,Richard I       | Partner/Principal | 9-Mar-20        | T3 - Plan of Adjustment         | Prepare draft outline for information sharing scenarios with General Counsel regarding flow of information for cash analysis workstream in response to Ambac 2004 requests.                                                                                                                                   | 2.40 | 870.00      | 2,088.00              |
| Venkatramanan,Siddhu   | Manager           | 9-Mar-20        | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/13/2020.                                                                                                  | 1.40 | 595.00      | 833.00                |
| Ban,Menuka             | Manager           | 10-Mar-20       | T3 - Long Term Projections      | Consolidate and send translated documents for all the volumes to the entire EY team                                                                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager           | 10-Mar-20       | T3 - Long Term Projections      | Meeting with the FOMB, PROMESA, and representatives from the Puerto Rican government to discuss GIS system for Puerto Rico to incorporate various agencies' data into one platform including CRIM, Planning Board, and Justice Department. Participants include D Mullins (EY), M Ban (EY), and A Kebhaj (EY) | 1.40 | 595.00      | 833.00                |
| Ban,Menuka             | Manager           | 10-Mar-20       | T3 - Long Term Projections      | Prepare for the GIS mapping meeting by reviewing the reports for the meeting                                                                                                                                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Ban,Menuka             | Manager           | 10-Mar-20       | T3 - Long Term Projections      | Review of materials related to permitting regulation for the best practices analysis                                                                                                                                                                                                                          | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.       | Senior            | 10-Mar-20       | T3 - Long Term Projections      | Create supporting tables for GASB - 77 document for FOMB                                                                                                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Berger,Daniel L.       | Senior            | 10-Mar-20       | T3 - Long Term Projections      | GASB 77 write up for FOMB comparative analysis                                                                                                                                                                                                                                                                | 1.60 | 445.00      | 712.00                |
| Berger,Daniel L.       | Senior            | 10-Mar-20       | T3 - Long Term Projections      | Research for GASB 77 analysis (reporting tax abatements) for ten largest US cities for comparative analysis                                                                                                                                                                                                   | 2.60 | 445.00      | 1,157.00              |
| Burr,Jeremy            | Manager           | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with J Burr (EY) and A Chepenik (EY) to discuss POA one-pager revisions                                                                                                                                                                                                                   | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in call with R Dougherty (EY) and J Burr (EY) to discuss the fiscal plan impact for various budget revisions for the legislature to support plan of adjustment negotiations | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting with R Tague (EY) and J Burr (EY) to discuss the social implementation issues for the Teachers and potential solutions for the plan of adjustment deal           | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Long Term Projections | Participate in working meeting with J. Burr (EY) and S. Tajuddin (EY) to discuss police trust                                                                                           | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Long Term Projections | Prepare agenda for the upcoming ERS call regarding the FY21 PayGo estimates                                                                                                             | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss requests to be sent to Hacienda for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), and J. Ramirez (EY)                          | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Review additional follow up questions for outstanding information as of the 12 31 19 testing period for Banco Popular as of 03 10 20.                                                   | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Reconcile the certified CW FY20 Budget analysis against the budget values utilized for the total cash balances as of the 06 30 19 testing period.                                       | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Review reconciliation of information sent by Proskauer related to 06 30 19 cash balances for HTA against the cash balance presented in the Oct 2 2019 Report to the Board.              | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Review reconciliation of information sent by Proskauer related to 06 30 19 cash balances for Tourism against the cash balance presented in the Oct 2 2019 Report to the Board.          | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 10-Mar-20       | T3 - Plan of Adjustment    | Review reconciliation of information sent by Proskauer related to 06 30 19 cash balances for PRIFA against the cash balance presented in the Oct 2 2019 Report to the Board.            | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections | finalize materials analyzing various POA options for Legislature at N Jaresko (FOMB) request                                                                                            | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Plan of Adjustment    | Make additional revisions to POA negotiation materials                                                                                                                                  | 2.90 | 870.00      | 2,523.00              |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Plan of Adjustment    | Make revisions to POA materials based on N Jaresko (FOMB) feedback                                                                                                                      | 2.40 | 870.00      | 2,088.00              |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections | Participate in call with J Burr (EY) and A Chepenik (EY) to discuss POA one-pager revisions                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections | Participate in call with FOMB board members. Led by N Jaresko (FOMB) with advisor participation. EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)             | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in call with G Malhotra (EY) and A Chepenik (EY) to review updated fiscal plan forecast and implications to plan of adjustment                                              | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss long-term calculations                                                                                           | 0.30 | 870.00      | 261.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss PRIDCO fiscal plan projections                                                                                                                                                                                                                | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with N Jaresko (FOMB), S Negron (FOMB), and A Chepenik (EY) to discuss changes to POA one-pager                                                                                                                                                                                                  | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with R Doherty (EY) and A Chepenik (EY) to discuss POA options analysis                                                                                                                                                                                                                          | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in call with T. Day (EY), S Levy (EY), C Good (EY), A Chepenik (EY), and R Tague (EY) to discuss remaining pension analysis and pension items related to POA                                                                                                                                             | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and A Chepenik (EY) to discuss calculation for POA options                                                                                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in call with S Tajuddin (EY) and A Chepenik (EY) to discuss PRIDCO fiscal plan                                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with A. Chepenik (EY), S. Tajuddin (EY), S. Khan (EY), A. Levine (EY), T. Leonis (EY), and E. Barak (Proskauer) to discuss PRIDCO fiscal plan                                                                                                                                                    | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Fee Applications / Retention | Participate in discussion with D Neziroski (EY), A Chepenik (EY), R Tague (EY) to discuss fee applications                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with A Cruz (ABRE), N Jaresko (FOMB), S Negron (FOMB), G Oyeda (FOMB), A Chepenik (EY), and R Tague (EY) to discuss municipality clusters as funding alternative for long-term projections in fiscal plan                                                                                     | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Prepare data request from team to be able to update POA materials                                                                                                                                                                                                                                                    | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Mar-20       | T3 - Long Term Projections        | Review film credit tax incentive materials transmitted to the FOMB                                                                                                                                                                                                                                                   | 0.90 | 870.00      | 783.00                |
| Day,Timothy Sean      | Manager           | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in call with T. Day (EY), S Levy (EY), C Good (EY), A Chepenik (EY), and R Tague (EY) to discuss remaining pension analysis and pension items related to POA                                                                                                                                             | 0.70 | 519.00      | 363.30                |
| Dougherty,Ryan Curran | Senior            | 10-Mar-20       | T3 - Long Term Projections        | Participate in call with R Doherty (EY) and A Chepenik (EY) to discuss POA options analysis                                                                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Dougherty,Ryan Curran | Senior            | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in call with R Dougherty (EY) and J Burr (EY) to discuss the fiscal plan impact for various budget revisions for the legislature to support plan of adjustment negotiations                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 10-Mar-20       | T3 - Plan of Adjustment           | Redacted                                                                                                                                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 10-Mar-20       | T3 - Long Term Projections        | Prepare analysis of Legislature long term impact to Fiscal Plan.                                                                                                                                                                                                                                                     | 1.80 | 445.00      | 801.00                |
| Dougherty,Ryan Curran | Senior            | 10-Mar-20       | T3 - Long Term Projections        | Update analysis detailing Legislature impact to Fiscal Plan with different scenarios of measures rollback.                                                                                                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Eiben,Jaime Rose      | Staff             | 10-Mar-20       | T3 - Long Term Projections        | Perform reconciliation of JRS census data from data previously provided by PTA with updated Milliman data                                                                                                                                                                                                            | 1.40 | 271.00      | 379.40                |
| Eiben,Jaime Rose      | Staff             | 10-Mar-20       | T3 - Long Term Projections        | Revise JRS census data parameters in valuation software to prepare valuation system calculations                                                                                                                                                                                                                     | 1.20 | 271.00      | 325.20                |
| Eiben,Jaime Rose      | Staff             | 10-Mar-20       | T3 - Long Term Projections        | Updating valuation software parameter coding associated with updating JRS census data to Milliman 2016 val data                                                                                                                                                                                                      | 0.60 | 271.00      | 162.60                |
| Glavin,Amanda Jane    | Staff             | 10-Mar-20       | T3 - Long Term Projections        | Translating Volume five of 2017 permit regulations from Spanish into English                                                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------|---------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Glavin,Amanda Jane | Staff   | 10-Mar-20       | T3 - Long Term Projections      | Translating Volume seven of 2017 permit regulations from Spanish into English                                                                                                                                                                                                                                 | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane | Staff   | 10-Mar-20       | T3 - Long Term Projections      | Translating Volume six of 2017 permit regulations from Spanish into English                                                                                                                                                                                                                                   | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Plan of Adjustment         | Participate in call with T. Day (EY), S Levy (EY), C Good (EY), A Chepenik (EY), and R Tague (EY) to discuss remaining pension analysis and pension items related to POA                                                                                                                                      | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Long Term Projections      | Review items for discussion concerning police retiree trusts under acts 81/257                                                                                                                                                                                                                                | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Long Term Projections      | Review police medical tax emails to assess appropriateness of data used                                                                                                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Long Term Projections      | Review Public Law 90-248 section 119(a) impact on modification to PR social security law                                                                                                                                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Long Term Projections      | Review timing availability / needs related to FY 2021 paygo budget assessment discussions                                                                                                                                                                                                                     | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Plan of Adjustment         | Participate in call with J Esses (Proskauer) and C Good (EY) to discuss timing of Retirement Board response to data request from FOMB                                                                                                                                                                         | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E    | Manager | 10-Mar-20       | T3 - Plan of Adjustment         | Prepare email communication to Proskauer regarding communication history related to ERS data request for pre-solicitation request                                                                                                                                                                             | 0.20 | 519.00      | 103.80                |
| Kane,Collin        | Senior  | 10-Mar-20       | T3 - Long Term Projections      | Prepare calculation in valuation system to incorporate new data file for June 2016 JRS valuation data                                                                                                                                                                                                         | 1.10 | 405.00      | 445.50                |
| Kebhaj,Suhaib      | Senior  | 10-Mar-20       | T3 - Long Term Projections      | Analyze methods for streamlining permitting processes                                                                                                                                                                                                                                                         | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib      | Senior  | 10-Mar-20       | T3 - Long Term Projections      | Meeting with the FOMB, PROMESA, and representatives from the Puerto Rican government to discuss GIS system for Puerto Rico to incorporate various agencies' data into one platform including CRIM, Planning Board, and Justice Department. Participants include D Mullins (EY), M Ban (EY), and A Kebhaj (EY) | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib      | Senior  | 10-Mar-20       | T3 - Long Term Projections      | Provide summary of methods for streamlining permitting processes                                                                                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), S. Tajuddin (EY) S. Khan (EY), A. Levine (EY), T. Leonis (EY), and E. Barak (Proskauer) to discuss PRIDCO fiscal plan                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), S. Khan (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about PRIDCO to get operational clarity                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), S. Tajuddin (EY) S. Khan (EY), A. Levine (EY), T. Leonis (EY), and E. Barak (Proskauer) to discuss PRIDCO fiscal plan                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), S. Khan (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about PRIDCO to get operational clarity.                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with T. Leonis (EY) and S. Tajuddin (EY) to discuss PRIDCO narrative document.                                                                                                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), S. Tajuddin (EY) S. Khan (EY), A. Levine (EY), T. Leonis (EY), and E. Barak (Proskauer) to discuss PRIDCO fiscal plan                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), S. Khan (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about PRIDCO to get operational clarity                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Participate in working meeting with A. Levine (EY) and S. Tajuddin (EY) to discuss PRIDCO slides                                                                                                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Prepare comparable analysis model for PRIDCO business plan slide deck - Global Net Lease, Inc.                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Prepare comparable analysis model for PRIDCO business plan slide deck - Alexander Baldwin, Inc.                                                                                                                                                                                                                      | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Prepare comparable analysis model for PRIDCO business plan slide deck - Douglas Emmett, Inc.                                                                                                                                                                                                                         | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Prepare comparable analysis model for PRIDCO business plan slide deck - Industrial Logistics Properties Trust                                                                                                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Prepare comparable analysis model for PRIDCO business plan slide deck - Retail Value, Inc                                                                                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Levine,Adam           | Senior             | 10-Mar-20       | T3 - Long Term Projections      | Research comparable real estate companies for PRIDCO business plan slide deck                                                                                                                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Levy,Sheva R          | Partner/Principal  | 10-Mar-20       | T3 - Plan of Adjustment         | Participate in call with T. Day (EY), S Levy (EY), C Good (EY), A Chepenik (EY), and R Tague (EY) to discuss remaining pension analysis and pension items related to POA                                                                                                                                             | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R          | Partner/Principal  | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                             | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R          | Partner/Principal  | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                             | 0.60 | 721.00      | 432.60                |
| Mackie,James          | Executive Director | 10-Mar-20       | T3 - Long Term Projections      | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negrón (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 10-Mar-20       | T3 - Long Term Projections      | Research effect of TCJA on PR                                                                                                                                                                                                                                                                                        | 3.60 | 810.00      | 2,916.00              |
| Mackie,James          | Executive Director | 10-Mar-20       | T3 - Long Term Projections      | Review run cover over forecast                                                                                                                                                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Malhotra,Gaurav       | Partner/Principal  | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with FOMB board members. Led by N Jaresko (FOMB) with advisor participation. EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)                                                                                                                                          | 1.40 | 870.00      | 1,218.00              |
| Malhotra,Gaurav       | Partner/Principal  | 10-Mar-20       | T3 - Plan of Adjustment         | Participate in call with G Malhotra (EY) and A Chepenik (EY) to review updated fiscal plan forecast and implications to plan of adjustment                                                                                                                                                                           | 0.90 | 870.00      | 783.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav       | Partner/Principal  | 10-Mar-20       | T3 - Long Term Projections        | Review presentation material related to potential updates to fiscal plan                                                                                                                                                                                                                                             | 1.70 | 870.00      | 1,479.00              |
| Malhotra,Gaurav       | Partner/Principal  | 10-Mar-20       | T3 - Long Term Projections        | Review one pager in connection with potential options to be evaluated in connection with Government fiscal plan                                                                                                                                                                                                      | 1.10 | 870.00      | 957.00                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Participate in a working session with I. Parks (EY), and J. Moran-Eserski (EY) to review the preliminary Act 29 overspend analysis                                                                                                                                                                                   | 1.00 | 445.00      | 445.00                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY), D. Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary Act 29 overspend analysis and discuss the projected shortfall for municipalities                                                                                             | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Participate in working session with R Tague (EY), I Parks (EY), J Moran-Eserski (EY) and D Patel (EY) to review impact of Act 29                                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Prepare an analysis to identify how many employees represented by a union are covered under the POA                                                                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Prepare an analysis to identify what percentage of the Act 29 shortfall is attributable to PayGo and ASEs vs. overspending in other areas                                                                                                                                                                            | 2.30 | 445.00      | 1,023.50              |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier  | Senior             | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Morris,Michael Thomas | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Balance-RF2000 at May 3 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                              | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Balance-Law 447 at May 3 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                             | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Balance-RF2000 at Jul 1 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                              | 2.40 | 405.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 10-Mar-20       | T3 - Long Term Projections        | Meeting with the FOMB, PROMESA, and representatives from the Puerto Rican government to discuss GIS system for Puerto Rico to incorporate various agencies' data into one platform including CRIM, Planning Board, and Justice Department. Participants include D Mullins (EY), M Ban (EY), and A Kebhaj (EY)        | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 10-Mar-20       | T3 - Long Term Projections        | GIS/Land Registration - Review of CBDG_DF stipulations for fund release and GIS, 911 and Land registration and government proposal along with examples from State GIS incentives for local governments                                                                                                               | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R      | Executive Director | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 10-Mar-20       | T3 - Long Term Projections        | Revenue Forecasting - Specification and identification of Act 257 implications and forecasting incorporation, and GASBY 77 requirement for reporting and exemplary city examples                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Neziroski,David       | Staff              | 10-Mar-20       | T3 - Fee Applications / Retention | Participate in discussion with D Neziroski (EY), A Chepenik (EY), R Tague (EY) to discuss fee applications                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Neziroski,David       | Staff              | 10-Mar-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the December monthly application                                                                                                                                                                                                                                                    | 2.10 | 245.00      | 514.50                |
| Nguyen,Jimmy          | Staff              | 10-Mar-20       | T3 - Long Term Projections        | Participate in conference call with E Stuber (EY), J Nguyen (EY) to discuss how to code provisions of current AFT proposal for TRS                                                                                                                                                                                   | 0.80 | 271.00      | 216.80                |
| Nguyen,Jimmy          | Staff              | 10-Mar-20       | T3 - Long Term Projections        | Revise TRS valuation system freeze calculations to model AFT proposal for inactive participants for impact of changing the cut date to 7/1/2021                                                                                                                                                                      | 1.90 | 271.00      | 514.90                |
| Nguyen,Jimmy          | Staff              | 10-Mar-20       | T3 - Long Term Projections        | Revise TRS valuation system freeze calculations to model AFT proposal for non-retirement eligible participants for impact of changing the cut date to 7/1/2021                                                                                                                                                       | 1.80 | 271.00      | 487.80                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Nguyen,Jimmy       | Staff          | 10-Mar-20       | T3 - Long Term Projections      | Revise TRS valuation system freeze calculations to model AFT proposal for retirement eligible participants for impact of changing the cut date to 7/1/2021                                                                                                                                                           | 1.90 | 271.00      | 514.90                |
| Nguyen,Jimmy       | Staff          | 10-Mar-20       | T3 - Long Term Projections      | Revise TRS valuation system freeze calculations to model AFT proposal for participants electing to participate in Voluntary Termination Programs (VTP) for impact of changing the cut date to 7/1/2021                                                                                                               | 1.70 | 271.00      | 460.70                |
| Panagiotakis,Sofia | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY) and A Chepenik (EY) to discuss calculation for POA options                                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss privatizing WIPR.                                                                                            | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Revise Legislature/FOMB negotiation slide to include the costs of certain positions.                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Analyze municipal budgets and how their cost increases relate to Act 29                                                                                                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Bridge of FY18 municipal expenditures to FY20                                                                                                                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Investigate Clawback methods for PAYGO moneys spent by CW on behalf of the Municipalities will be owed if Act 29. is repealed                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Participate in a working session with I. Parks (EY), and J. Moran-Eserski (EY) to review the preliminary Act 29 overspend analysis                                                                                                                                                                                   | 1.00 | 595.00      | 595.00                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), D. Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary Act 29 overspend analysis and discuss the projected shortfall for municipalities                                                                                             | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Participate in working session with R Tague (EY), I Parks (EY), J Moran-Eserski (EY) and D Patel (EY) to review impact of Act 29                                                                                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Split out of municipalities budgets / group by population size                                                                                                                                                                                                                                                       | 1.20 | 595.00      | 714.00                |
| Parks,Ian          | Manager        | 10-Mar-20       | T3 - Long Term Projections      | Summarize analysis which shows municipalities' income and expenditure                                                                                                                                                                                                                                                | 0.30 | 595.00      | 178.50                |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), D. Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary Act 29 overspend analysis and discuss the projected shortfall for municipalities                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                             | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in working session with R Tague (EY), I Parks (EY), J Moran-Eserski (EY) and D Patel (EY) to review impact of Act 29                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Participate in meeting with L Russo (FOMB), PRITS, and HORNE to discuss next steps for development of the Uniform Tax Registry database                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Patel,Deven V.     | Senior Manager | 10-Mar-20       | T3 - Long Term Projections      | Reviewed Act 29 impact analysis workbook                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Ramirez,Jessica I. | Senior         | 10-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and restriction information for Permits Management Office.                                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 10-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Permits Management Office.                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 10-Mar-20       | T3 - Plan of Adjustment         | Send email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation for 12/30 follow up after no response after a previous follow up                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 10-Mar-20       | T3 - Plan of Adjustment         | Send email to Child Support Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss requests to be sent to Hacienda for March 2020 balance rollforward<br>Attendees include: S. Chawla (EY), and J. Ramirez (EY)                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Ramirez,Jessica I.      | Senior             | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Permits Management Office regarding 3/31/2020 requests for confirmation of open/closed accounts and restriction information                                                                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Permits Management Office regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff              | 10-Mar-20       | T3 - Long Term Projections | Translate pages 1-11 of amendments to Joint Permit Regulations                                                                                                                                                                                                                                                       | 1.70 | 245.00      | 416.50                |
| Rubin,Joshua A.         | Staff              | 10-Mar-20       | T3 - Long Term Projections | Translate pages 12-22 of amendments to Joint Permit Regulations                                                                                                                                                                                                                                                      | 1.80 | 245.00      | 441.00                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review accounts pending level two review as of 3/10/2020 for 12/31/2019 testing period after additional documentation received                                                                                                                                                                                       | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to Teacher Retirement System for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                                              | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to Trade and Export Company for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to Municipal Revenue Collection Center (CRIM) for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to Integrated Transport Authority for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to Office of the Commissioner of Municipal Affairs for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Review request to PREPA Retirement for bank balance information for 12/31/2019 testing period to ensure all required information is requested.                                                                                                                                                                       | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Analyze process of reviewing 12 31 19 testing period balances on Scotiabank's web portal.                                                                                                                                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/10/2020 for 12/31/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/10/2020 for 12/31/2019 testing period cash balances requests at First Bank.                                                                                                                                                                                            | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Perform analysis of outstanding items as of 3/10/2020 for 12/31/2019 testing period cash balances requests at Citibank.                                                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) to walkthrough the process of reviewing 12 31 19 testing period balances on Scotiabank's web portal.                                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Citibank to follow up on outstanding items as of 3/10/2020 for 12/31/2019 testing period cash balances requests.                                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items for as of 3/10/2020 for 12/31/2019 testing period cash balances requests.                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to First Bank to follow up on outstanding items for as of 3/10/2020 for 12/31/2019 testing period cash balances requests.                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Santambrogio,Juan       | Executive Director | 10-Mar-20       | T3 - Long Term Projections | Participate in call with FOMB board members. Led by N Jaresko (FOMB) with advisor participation. EY participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)                                                                                                                                          | 1.40 | 810.00      | 1,134.00              |
| Santambrogio,Juan       | Executive Director | 10-Mar-20       | T3 - Long Term Projections | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 810.00      | 648.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss privatizing WIPR.                                                                                            | 0.30 | 810.00      | 243.00                |
| Sarna, Shavi            | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the Notice of Violation for the Government's fiscal plan. | 0.80 | 720.00      | 576.00                |
| Sarna, Shavi            | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with Board members, N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss privatizing WIPR.                                                                                            | 0.30 | 720.00      | 216.00                |
| Stuber, Emily Grace     | Senior             | 10-Mar-20       | T3 - Long Term Projections        | Participate in conference call with E Stuber (EY), J Nguyen (EY) to discuss how to code provisions of current AFT proposal for TRS                                                                                                                                                                                   | 0.80 | 405.00      | 324.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY), D. Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss the preliminary Act 29 overspend analysis and discuss the projected shortfall for municipalities                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in call with T. Day (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), and R. Tague (EY) to discuss remaining pension analysis and pension items related to POA                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Fee Applications / Retention | Participate in discussion with D Neziroski (EY), A. Chepenik (EY), R. Tague (EY) to discuss fee applications                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Participate in meeting with A Cruz (ABRE), N. Jaresko (FOMB), S. Negron (FOMB), G. Oyeda (FOMB), A. Chepenik (EY), and R. Tague (EY) to discuss municipality clusters as funding alternative for long-term projections in fiscal plan                                                                                | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Plan of Adjustment           | Participate in meeting with R. Tague (EY) and J. Burr (EY) to discuss the social implementation issues for the Teachers and potential solutions for the plan of adjustment deal                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.50 | 720.00      | 360.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) and D. Patel (EY) to review impact of Act 29                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Review Tourism agency proposed payoffs and impact to fiscal plan                                                                                                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Review CW Govt FP summary analysis for FOMB Board presentation                                                                                                                                                                                                                                                       | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Review proposed Law 29 language for fiscal plan                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 10-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Continue to edit NOV for PRIDCO taking into consideration comments from Proskauer                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Continue to prepare analysis re: UHC expansion pursuant to instructions from K. Rifkind (FOMB)                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 10-Mar-20       | T3 - Long Term Projections        | Edit NOV slides for accompanying NOV document                                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY) and A Chepenik (EY) to discuss PRIDCO fiscal plan                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), S. Tajuddin (EY) S. Khan (EY), A. Levine (EY), T. Leonis (EY), and E. Barak (Proskauer) to discuss PRIDCO fiscal plan                           | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), S. Khan (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about PRIDCO to get operational clarity              | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Participate in call with T. Leonis (EY) and S. Tajuddin (EY) to discuss PRIDCO narrative document                                                                                          | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Participate in working meeting with A. Levine (EY) and S. Tajuddin (EY) to discuss PRIDCO slides                                                                                           | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Participate in working meeting with J. Burr (EY) and S. Tajuddin (EY) to discuss police trust                                                                                              | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 10-Mar-20       | T3 - Long Term Projections | Review terms relating to UHC implementation in the POA to support Fiscal plan edits                                                                                                        | 1.10 | 720.00      | 792.00                |
| Venkatramanan,Siddhu   | Manager        | 10-Mar-20       | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/13/2020.        | 2.10 | 595.00      | 1,249.50              |
| Zhao,Leqi              | Staff          | 10-Mar-20       | T3 - Long Term Projections | Research on other municipalities' construction permit regulations for Puerto Rico construction permit reform                                                                               | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 10-Mar-20       | T3 - Long Term Projections | Research on World Bank Dong Business score methodology for Puerto Rico construction permit reform                                                                                          | 1.10 | 245.00      | 269.50                |
| Ban,Menuka             | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare outline for the case of doing business improvement                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss single parcel registry reform in conformance with HUD requirements                    | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 11-Mar-20       | T3 - Long Term Projections | Review of materials including economic impact studies done related to film tax incentive                                                                                                   | 1.60 | 595.00      | 952.00                |
| Ban,Menuka             | Manager        | 11-Mar-20       | T3 - Long Term Projections | Analyze documents to see the original vs the recommended changes to section 88                                                                                                             | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.       | Senior         | 11-Mar-20       | T3 - Long Term Projections | Additional data collection for 10 largest US cities for GASB - 77 (looking at how each city specifically reports GASB-77 requirements)                                                     | 2.30 | 445.00      | 1,023.50              |
| Berger,Daniel L.       | Senior         | 11-Mar-20       | T3 - Long Term Projections | Update GASB-77 document to include 10 largest US cities for FOMB                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with D. Udom (McKinsey), R.Dougherty (EY), and J Burr (EY) to discuss SRF build in Fiscal Plan.                                                                   | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                   | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in call with J Burr (EY) and A Chepenik (EY) to discuss new pension trust proposal from Governor                                                                               | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                   | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy            | Manager        | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                   | 0.20 | 595.00      | 119.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 11-Mar-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                                      | 1.40 | 595.00      | 833.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Plan of Adjustment                          | Add follow up edits to POA negotiation materials                                                                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss single parcel registry reform in conformance with HUD requirements                                                                       | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Make edits to Act 29 reversal materials for FOMB discussion on long-term funding needs                                                                                                                                                        | 2.40 | 870.00      | 2,088.00              |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                                      | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in call with J Burr (EY) and A Chepenik (EY) to discuss new pension trust proposal from Governor                                                                                                                                  | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss municipal slide presentation                                                                                                                | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss updates to Act 29 loss analysis                                                                                                             | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                                      | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in call with V Maldonado (FOMB), G Ojeda (FOMB), and A Chepenik (EY) to discuss VTP program request                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in follow up call with G Ojeda (FOMB), R Fuentes (FOMB), and A Chepenik (EY) to discuss mutual aid agreements                                                                                                                     | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements                                                    | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Long Term Projections                       | Participate in review of Act 29 repeal impact analysis with A Chepenik (EY), R Tague (EY), D Patel (EY), I Parks (EY), J Moran-Eserski (EY)                                                                                                   | 0.50 | 870.00      | 435.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Participate in a meeting with D. Udom (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), N. Lawson (McKinsey), R.Dougherty (EY), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss fiscal plan updates. | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Participate in a meeting with D. Udom (McKinsey), R.Dougherty (EY), and J Burr (EY) to discuss SRF build in Fiscal Plan.                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Plan of Adjustment                          | Redacted                                                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Prepare analysis detailing ASSMCA FY22 projected budget based on current Fiscal Plan.                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Review responses from Conway Mackenzie on IFCU Fiscal Plan builds in order to understand potential impact to FY21 budget.                                                                                                                     | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Update SRF baseline FP build in order to provide format for Fiscal Plan update.                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Good JR,Clark E       | Manager           | 11-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Non working travel from San Juan PR to Dallas TX, for onsite work related to fiscal plan calculation updates, support for possible pension round table, and AFT negotiations                                                                  | 5.60 | 259.50      | 1,453.20              |
| Good JR,Clark E       | Manager           | 11-Mar-20       | T3 - Long Term Projections                       | Review liability information provided by TRS team to evaluate necessary additional components for completion of walk from prior to new fiscal plan                                                                                            | 0.40 | 519.00      | 207.60                |
| Kebhaj,Suhaib         | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Analyze Puerto Rico scoring in World Bank doing business report                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Compile analysis into report on streamlining permitting process                                                                                                                                                                               | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior            | 11-Mar-20       | T3 - Long Term Projections                       | Establish outline for report on land registration reform major components                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Participate in call with T. Leonis (EY) and S. Tajuddin (EY) to discuss police pension.                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review HB 2038: Gambling Commission of the Government of Puerto Rico Act.                                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review PRIDCO Bond Restructuring Deck.                                                                                                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review PRIDCO Debt Capacity deck.                                                                                                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review PRIDCO Fiscal Plan model created by Ankura.                                                                                                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review PRIDCO RFQ.                                                                                                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review PRIDCO RSA Announcement.                                                                                                                                                                                                                                                              | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan          | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review Proposed PRIDCO RSA Deck.                                                                                                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Continue work on real estate comparable analysis for PRIDCO business plan slide deck                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare NPV range analysis for PRIDCO business plan slide deck                                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare PRIDCO debt capacity analysis based on NPV for PRIDCO business plan slide deck                                                                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare PRIDCO NPV of cash flow analysis for PRIDCO business plan slide deck                                                                                                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare reconciliation of PRIDCO pre-measure surplus for PRIDCO business plan slide deck                                                                                                                                                                                                     | 1.80 | 445.00      | 801.00                |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Remodel PRIDCO cash flow surplus for PRIDCO business plan slide deck                                                                                                                                                                                                                         | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam             | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Review original PRIDCO FP model for PRIDCO business plan slide deck                                                                                                                                                                                                                          | 1.30 | 445.00      | 578.50                |
| Levy,Sheva R            | Partner/Principal  | 11-Mar-20       | T3 - Plan of Adjustment           | Review response to retirement board DC implementation letter for accuracy                                                                                                                                                                                                                    | 0.30 | 721.00      | 216.30                |
| Maciejewski,Brigid Jean | Manager            | 11-Mar-20       | T3 - Fee Applications / Retention | Review common meeting time entries in preparation of January fee application                                                                                                                                                                                                                 | 3.60 | 595.00      | 2,142.00              |
| Maciejewski,Brigid Jean | Manager            | 11-Mar-20       | T3 - Fee Applications / Retention | Review RAS January time entries in preparation of January fee application                                                                                                                                                                                                                    | 2.90 | 595.00      | 1,725.50              |
| Mackie,James            | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Review revenue forecast for Act 154 revenues                                                                                                                                                                                                                                                 | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Review study advocating film credits for PR                                                                                                                                                                                                                                                  | 1.20 | 810.00      | 972.00                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), D. Patel (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the impact that the reversal of Act 29 would have on the Municipalities and how much of the shortfall is due to overspending in areas other than PayGo and ASES | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss municipal slide presentation                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss updates to Act 29 loss analysis                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Participate in review of Act 29 repeal impact analysis with A Chepenik (EY), R Tague (EY), D Patel (EY), I Parks (EY), J Moran-Eserski (EY)                                                                                                                                                  | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare a heatmap showing which municipalities would be impacted the hardest by the reversal of Act 29                                                                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Prepare presentation material on Act 29 reversal highlighting key findings from our analysis                                                                                                                                                                                                 | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier    | Senior             | 11-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Morris,Michael Thomas   | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Balance Pensionados Activos Judicatura 1 Jul May 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                             | 2.30 | 405.00      | 931.50                |

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| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris,Michael Thomas | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Balance Pensionados Activos Judicatura 3 May 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                 | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 11-Mar-20       | T3 - Long Term Projections        | Develop coding to perform validation tests specific to the file for 'Pensionados Activos ELA 1 Jul 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Film Industry Tax Credit - review, comment on arguments in Sifre letter to Soto, review of legislation previous letters, policy and economic impact assessment                                                                                                                                                               | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss single parcel registry reform in conformance with HUD requirements                                                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Land Registration / GIS system, review of takeaway from previous days meeting with Planning Board and illustrative experiences of Sate and international systems tying GIS to land registration and land reform                                                                                                              | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Revenue Estimates - modeling effects of Act 257, defining parameters from micro simulation model for incorporation into forecasting model of 3 year quarterly changes in yield                                                                                                                                               | 1.50 | 810.00      | 1,215.00              |
| Mullins,Daniel R      | Executive Director | 11-Mar-20       | T3 - Long Term Projections        | Revenue Estimates follow-on specification development of Act 257 effects on yields                                                                                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Neziroski,David       | Staff              | 11-Mar-20       | T3 - Fee Applications / Retention | Begin to prepare the December monthly application exhibits                                                                                                                                                                                                                                                                   | 2.80 | 245.00      | 686.00                |
| Nguyen,Jimmy          | Staff              | 11-Mar-20       | T3 - Long Term Projections        | Revise valuation system freeze calculations to model AFT proposal for inactive participants with mortality update to O2 2019                                                                                                                                                                                                 | 1.80 | 271.00      | 487.80                |
| Nguyen,Jimmy          | Staff              | 11-Mar-20       | T3 - Long Term Projections        | Revise valuation system freeze calculations to model AFT proposal for non-retirement eligible participants with mortality update to O2 2019                                                                                                                                                                                  | 1.70 | 271.00      | 460.70                |
| Nguyen,Jimmy          | Staff              | 11-Mar-20       | T3 - Long Term Projections        | Revise valuation system freeze calculations to model AFT proposal for retirement eligible participants with mortality update to O2 2019                                                                                                                                                                                      | 1.80 | 271.00      | 487.80                |
| Nguyen,Jimmy          | Staff              | 11-Mar-20       | T3 - Long Term Projections        | Revise valuation system freeze calculations to model AFT proposal for participants electing to participate in a Voluntary Termination Program (VTP) with mortality update to O2 2019                                                                                                                                         | 1.90 | 271.00      | 514.90                |
| Panagiotakis,Sofia    | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with D. Udom (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), N. Lawson (McKinsey), R.Dougherty (EY), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss fiscal plan updates.                                                                                | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with N. Lawson (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss Department of Corrections and Correctional Health Fiscal Plan Deep Dives, and discussion with Federal monitor regarding Juvenile Program. | 0.90 | 720.00      | 648.00                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of Bayamon financials and affect of act 29                                                                                                                                                                                                                                                                          | 1.30 | 595.00      | 773.50                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of Cidra financials and affect of act 29                                                                                                                                                                                                                                                                            | 1.40 | 595.00      | 833.00                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of Juana Dias financials and affect of act 29                                                                                                                                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of Orocovis financials and affect of act 29                                                                                                                                                                                                                                                                         | 1.10 | 595.00      | 654.50                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of top 5 least affected munis by dollar change                                                                                                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analysis of top 5 most affected munis by dollar change                                                                                                                                                                                                                                                                       | 0.70 | 595.00      | 416.50                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Analyze top 5 most affected munis by percentage change                                                                                                                                                                                                                                                                       | 0.80 | 595.00      | 476.00                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Compile slides from various parties for COVID update working group                                                                                                                                                                                                                                                           | 1.10 | 595.00      | 654.50                |
| Parks,Ian             | Manager            | 11-Mar-20       | T3 - Long Term Projections        | Investigate sample municipalities for effect of Act 29 repeal                                                                                                                                                                                                                                                                | 0.80 | 595.00      | 476.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name           | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), D. Patel (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the impact that the reversal of Act 29 would have on the Municipalities and how much of the shortfall is due to overspending in areas other than PayGo and ASES | 1.10 | 595.00      | 654.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss municipal slide presentation                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss updates to Act 29 loss analysis                                                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in review of Act 29 repeal impact analysis with A Chepenik (EY), R Tague (EY), D Patel (EY), I Parks (EY), J Moran-Eserski (EY)                                                                                                                                                  | 0.50 | 595.00      | 297.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare additional breakout information for top 5 least affected MUNIS by dollar change                                                                                                                                                                                                      | 0.80 | 595.00      | 476.00                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare additional breakout information for top 5 least affected MUNIS by percentage change                                                                                                                                                                                                  | 1.40 | 595.00      | 833.00                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare additional breakout information for top 5 most affected MUNIS by dollar change                                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare additional breakout information for top 5 most affected MUNIS by percentage change                                                                                                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare detailed information in Appendix 3 of presentation                                                                                                                                                                                                                                   | 0.90 | 595.00      | 535.50                |
| Parks,Ian      | Manager        | 11-Mar-20       | T3 - Long Term Projections | Prepare table 1 in appendix 1 of information                                                                                                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Edit clawback options slide for Act 29 impact analysis presentation                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss single parcel registry reform in conformance with HUD requirements                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), D. Patel (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the impact that the reversal of Act 29 would have on the Municipalities and how much of the shortfall is due to overspending in areas other than PayGo and ASES | 1.10 | 720.00      | 792.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements                                                                                                   | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Participate in review of Act 29 repeal impact analysis with A Chepenik (EY), R Tague (EY), D Patel (EY), I Parks (EY), J Moran-Eserski (EY)                                                                                                                                                  | 0.50 | 720.00      | 360.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Prepare clawback options for Act 29 impact analysis presentation                                                                                                                                                                                                                             | 1.20 | 720.00      | 864.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Prepare exec summary slides for Act 29 impact analysis presentation                                                                                                                                                                                                                          | 0.90 | 720.00      | 648.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review and update Act 29 presentation materials for Board discussion on 3/13                                                                                                                                                                                                                 | 0.90 | 720.00      | 648.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review and update Revolving Fund risk mitigation document based on feedback from FOMB                                                                                                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review Fiscal Plan to identify claw back opportunities in case of Act 29 repeal                                                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review municipality level budget impact analysis of Act 29                                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review Tax 29 repeal impact on PayGo and ASES calculations                                                                                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review updated FF CBA negotiation documents                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Reviewed CRIM fiscal plan to assess historical property valuations, assessments and collections to identify sensitivity of changes to tax rate                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Rai,Aman       | Staff          | 11-Mar-20       | T3 - Long Term Projections | Research 'Doing Business 2020' report on Puerto Rico to find potential areas of improvement for Puerto Rico to rank higher in the future                                                                                                                                                     | 1.40 | 245.00      | 343.00                |
| Rai,Aman       | Staff          | 11-Mar-20       | T3 - Long Term Projections | Research 'Doing Business 2020' reports by World Bank to understand the methodology used to rank countries in the ease of doing business                                                                                                                                                      | 1.60 | 245.00      | 392.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X018 at Banco Popular as of 12/31/19 testing period                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X023 at Banco Popular as of 12/31/19 testing period                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X017 at Banco Popular as of 12/31/19 testing period               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X016 at Banco Popular as of 12/31/19 testing period                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Revenue Collection Center (CRIM) account X020 at Banco Popular as of 12/31/19 testing period                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X016 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X024 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X032 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X040 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X057 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X115 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X123 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X156 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X014 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X076 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X092 at Banco Popular as of 12/31/19 testing period                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X603 at Banco Popular as of 12/31/19 testing period                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of 12/31/19 testing period | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X005 at Banco Popular as of 12/31/19 testing period                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X006 at Banco Popular as of 12/31/19 testing period                                              | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X640 at Banco Popular as of 12/31/19 testing period                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X841 at Banco Popular as of 12/31/19 testing period | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X622 at Banco Popular as of 6/30/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X473 at First Bank as of 6/30/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X431 at American Stock Transfer & Trust Company as of 6/30/19 testing period                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of National Parks Company of Puerto Rico account X502 at Banco Popular as of 9/30/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Sports and Recreation account X294 at Banco Popular as of 9/30/19 testing period                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X282 at First Bank as of 12/31/19 testing period                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X280 at First Bank as of 12/31/19 testing period                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X281 at First Bank as of 12/31/19 testing period                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X180 at Banco Popular as of 12/31/19 testing period                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X198 at Banco Popular as of 12/31/19 testing period                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X031 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X049 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X048 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X015 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X022 at Banco Popular as of 12/31/19 testing period                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X120 at American Stock Transfer & Trust Company as of 3/31/19 testing period                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X121 at American Stock Transfer & Trust Company as of 3/31/19 testing period                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X342 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X339 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X337 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X334 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-Mar-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X338 at BNY Mellon as of 3/31/19 testing period                                                   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X343 at BNY Mellon as of 3/31/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 at Banco Popular as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X657 at Banco Popular as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 at Banco Popular as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 at Banco Popular as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 at Banco Popular as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Review balances as of 12/31/2019 for Comprehensive Cancer Center accounts to support work by the TAS Restructuring team                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X342 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X339 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X337 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X334 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X338 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X343 at BNY Mellon as of 6/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X473 at First Bank as of 12/31/19 testing period                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Ports Authority account X431 at American Stock Transfer & Trust Company as of 12/31/19 testing period                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of 9/30/19 testing period                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Housing account X005 at Banco Popular as of 9/30/19 testing period                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X640 at Banco Popular as of 9/30/19 testing period                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Convention Center District Authority of Puerto Rico account X473 at First Bank as of 9/30/19 testing period                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Ports Authority account X431 at American Stock Transfer & Trust Company as of 9/30/19 testing period                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of 6/30/19 testing period                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Housing account X005 at Banco Popular as of 6/30/19 testing period                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 11-Mar-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X640 at Banco Popular as of 6/30/19 testing period                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with D. Udom (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), N. Lawson (McKinsey), R. Dougherty (EY), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss fiscal plan updates. | 0.80 | 810.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 11-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with N. Lawson (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss Department of Corrections and Correctional Health Fiscal Plan Deep Dives, and discussion with Federal monitor regarding Juvenile Program. | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 11-Mar-20       | T3 - Plan of Adjustment         | Redacted                                                                                                                                                                                                                                                                                                                     | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 11-Mar-20       | T3 - Long Term Projections      | Review calculations of uniform healthcare contributions by agency for fiscal plan purposes                                                                                                                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan      | Executive Director | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi            | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with D. Udom (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), N. Lawson (McKinsey), R. Dougherty (EY), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss fiscal plan updates                                                                                | 0.80 | 720.00      | 576.00                |
| Sarna, Shavi            | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with N. Lawson (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss Department of Corrections and Correctional Health Fiscal Plan Deep Dives, and discussion with Federal monitor regarding Juvenile Program  | 0.90 | 720.00      | 648.00                |
| Stuber, Emily Grace     | Senior             | 11-Mar-20       | T3 - Long Term Projections      | Review TRS paygo results for the AFT proposal with move of freeze date from 1/1/2020 to 1/1/2021                                                                                                                                                                                                                             | 1.60 | 405.00      | 648.00                |
| Stuber, Emily Grace     | Senior             | 11-Mar-20       | T3 - Long Term Projections      | Review TRS paygo results for the AFT proposal with move of the cut date from 1/1/2021 to 7/1/2021                                                                                                                                                                                                                            | 1.40 | 405.00      | 567.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), D. Patel (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the impact that the reversal of Act 29 would have on the Municipalities and how much of the shortfall is due to overspending in areas other than PayGo and ASES                                 | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss municipal slide presentation                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY), and A Chepenik (EY) to discuss updates to Act 29 loss analysis                                                                                                                                                                                            | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Plan of Adjustment         | Redacted                                                                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Participate in review of Act 29 repeal impact analysis with A Chepenik (EY), R Tague (EY), D Patel (EY), I Parks (EY), J Moran-Eserski (EY)                                                                                                                                                                                  | 0.50 | 720.00      | 360.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Review draft writeup of muni impact slides provided by A. Chepenik (EY) for consideration on changes to current draft deck                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                     | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert           | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Review uniform health estimate dipact including AFSCME deal structure                                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 11-Mar-20       | T3 - Long Term Projections      | Compare AFSCME member breakdown to employee breakdown to ID additional covered persons                                                                                                                                                                                                                                       | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Continue to edit letter to the retirement board re: comparison to between reforms and cuts                                                                                                                                                                                                                                   | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Continue to edit letter to the retirement board re: DC plan implementation                                                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Continue to edit NOV slides for accompanying NOV document                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Edit letter to the retirement board re: DC plan implementation                                                                                                                                                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Finalize edits to PRIDCO NOV presentation                                                                                                                                                                                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Plan of Adjustment    | Redacted                                                                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Participate in call with T. Leonis (EY) and S. Tajuddin (EY) to discuss police pension.                                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Prepare email to summarize Act 257 and related history for M. Lopez (FOMB)                                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review AAFAF fiscal plan to understand police pension                                                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed    | Senior Manager | 11-Mar-20       | T3 - Long Term Projections | Review presentation from Retiro on Dc plan implementation                                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi               | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with D. Udom (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), N. Lawson (McKinsey), R. Dougherty (EY), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss fiscal plan updates.                                                                               | 0.80 | 595.00      | 476.00                |
| Tan, Riyandi               | Manager        | 11-Mar-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey), A. Ghosh (McKinsey), S. O'Rourke (McKinsey), J. Santambrogio (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY) to discuss Department of Corrections and Correctional Health Fiscal Plan Deep Dives, and discussion with Federal monitor regarding Juvenile Program. | 0.90 | 595.00      | 535.50                |
| Venkatramanan, Siddhu      | Manager        | 11-Mar-20       | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 03/13/2020.                                                                                                                                                     | 2.30 | 595.00      | 1,368.50              |
| Zhao, Leqi                 | Staff          | 11-Mar-20       | T3 - Long Term Projections | Compile documents for best practices of permitting system for Puerto Rico construction permit reform                                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |
| Zhao, Leqi                 | Staff          | 11-Mar-20       | T3 - Long Term Projections | Correspondence regarding forecast methodology based on personal income tax reform for personal income tax forecast                                                                                                                                                                                                           | 1.40 | 245.00      | 343.00                |
| Zhao, Leqi                 | Staff          | 11-Mar-20       | T3 - Long Term Projections | Review documents on best practice of Michigan state permitting system for Puerto Rico construction permit reform                                                                                                                                                                                                             | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi                 | Staff          | 11-Mar-20       | T3 - Long Term Projections | Review documents on best practice of Salem city permitting system for Puerto Rico construction permit reform                                                                                                                                                                                                                 | 2.40 | 245.00      | 588.00                |
| Ban, Menuka                | Manager        | 12-Mar-20       | T3 - Long Term Projections | Participate in meeting to discuss the TCJA impact on how to update the previous study. Participants: J Mackie (EY), D Mullins (EY), A Phillips (EY), D Berger (EY), and M Ban (EY)                                                                                                                                           | 0.60 | 595.00      | 357.00                |
| Ban, Menuka                | Manager        | 12-Mar-20       | T3 - Long Term Projections | Review of the doing business draft for paying taxes indicator methodology to provide detailed feedback to Aman                                                                                                                                                                                                               | 1.90 | 595.00      | 1,130.50              |
| Ban, Menuka                | Manager        | 12-Mar-20       | T3 - Long Term Projections | Review of the doing business draft for permitting indicator methodology to provide detailed feedback to Leqi                                                                                                                                                                                                                 | 1.90 | 595.00      | 1,130.50              |
| Berger, Daniel L.          | Senior         | 12-Mar-20       | T3 - Long Term Projections | Additional write up on "resilient infrastructure" for FOMB regarding destroyed infrastructure after hurricane Maria                                                                                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Berger, Daniel L.          | Senior         | 12-Mar-20       | T3 - Long Term Projections | Participate in meeting to discuss the TCJA impact on how to update the previous study. Participants: J Mackie (EY), D Mullins (EY), A Phillips (EY), D Berger (EY), and M Ban (EY)                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Berger, Daniel L.          | Senior         | 12-Mar-20       | T3 - Long Term Projections | Draft document on infrastructure after hurricane Maria for FOMB                                                                                                                                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Burr, Jeremy               | Manager        | 12-Mar-20       | T3 - Long Term Projections | Review the Act 29 details related to the muni's forbearance of PayGo impacts to the fiscal plan                                                                                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Carpenter, Christina Maria | Senior         | 12-Mar-20       | T3 - Long Term Projections | Review Internal Revenue Circular Letter 20-18 (CC R1 20-18) to understand potential impact on Fiscal Plan compliance                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Chawla, Sonia              | Manager        | 12-Mar-20       | T3 - Plan of Adjustment    | Analyze Agriculture Insurance Corporation, agency ID 198, cash account balances as of the 12 31 19 testing period for budget purposes.                                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Analyze Banco Popular claw back account X857 as of the 12 31 19 testing period.                                                                                       | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Review Office of the Governor organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                           | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Review Office for Promotion of Human Development (OPDH) organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period. | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Review Human Rights Commission organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                          | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Analyze Comprehensive Cancer Center, agency ID 288, cash account balances as of the 12 31 19 testing period for budget purposes.                                      | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Review Hacienda organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                                         | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia          | Manager           | 12-Mar-20       | T3 - Plan of Adjustment         | Perform analysis to assess availability of documentation to support cash and restriction balances by account.                                                         | 0.90 | 595.00      | 535.50                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Based on feedback from the team, make additional revisions to Act 29 materials for N Jaresko (FOMB) review                                                            | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Make additional edits to Act 29 materials based on feedback from G Ojeda (FOMB)                                                                                       | 2.20 | 870.00      | 1,914.00              |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Make edits to Act 29 implications material for discussion with team                                                                                                   | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Participate in a call with G Ojeda (FOMB) and A Chepenik (EY) on Act 29 slides                                                                                        | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY) and A Chepenik (EY) to discuss changes to Act 29 slides                                                                         | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY), J Moran (EY), D Patel (EY), and A Chepenik (EY) to discuss Act 29 implication materials                                        | 0.80 | 870.00      | 696.00                |
| Dougherty,Ryan Curran | Senior            | 12-Mar-20       | T3 - Long Term Projections      | Review clawback revenues in Fiscal Plan to reconcile to moratorium reports.                                                                                           | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior            | 12-Mar-20       | T3 - Long Term Projections      | Update analysis on clawback revenues to net pass through revenue items.                                                                                               | 0.80 | 445.00      | 356.00                |
| Garcia,Francisco R.   | Senior Manager    | 12-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting with L. Stafford (Proskauer) to respond to questions relating the population of supporting documents for cash analysis workstream.             | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager    | 12-Mar-20       | T3 - Plan of Adjustment         | Review of funds for Hacienda account x857 to identify potential claw back funds.                                                                                      | 0.20 | 720.00      | 144.00                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Participate in discussion with M. Lopez (FOMB), C. Ortiz (FOMB), S Levy (EY), C Good (EY), S. Tajuddin (EY) to discussion police trust                                | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Calculate fiscal plan adjustments associated to changes in baseline costs for plans due to agency code updates                                                        | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Calculate fiscal plan cost adjustments due to freeze/cut delays                                                                                                       | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Calculate fiscal plan cost adjustments due to mortality update                                                                                                        | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Participate in call with C Good (EY) and T Quach (EY) regarding additional liability information needed to explain components of JRS fiscal plan impact               | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Prepare fiscal plan update templates to incorporate new data from teams for the spring 2020 fiscal plan                                                               | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 12-Mar-20       | T3 - Long Term Projections      | Review walk of changes in fiscal plan from May 2019 to March 2020 to assess reasonability of each step                                                                | 1.60 | 519.00      | 830.40                |
| Kebhaj,Suhaib         | Senior            | 12-Mar-20       | T3 - Long Term Projections      | Analyze land registration component of ease of doing business index                                                                                                   | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior            | 12-Mar-20       | T3 - Long Term Projections      | Analyze World bank Doing Business survey questionnaire for Puerto Rico land registration process                                                                      | 2.40 | 445.00      | 1,068.00              |
| Kebhaj,Suhaib         | Senior            | 12-Mar-20       | T3 - Long Term Projections      | Analyze paying taxes component of World bank doing business index                                                                                                     | 0.60 | 445.00      | 267.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Prepare benchmark analysis of Puerto Rico compared to Latin America in various components of World Bank Doing Business land registration subcomponents                                                                                                    | 1.80 | 445.00      | 801.00                |
| LeBlanc,Samantha      | Staff              | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel San Juan, PR to New York, NY                                                                                                                                                                                                                       | 6.00 | 122.50      | 735.00                |
| Leonis,Temisan        | Senior             | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                                                                   | 4.00 | 222.50      | 890.00                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                  | 5.70 | 222.50      | 1,268.25              |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Prepare 5-year-increment reconciliation of PRIDCO original business plan for PRIDCO business plan slide deck                                                                                                                                              | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Prepare NPV range analysis exhibit for PRIDCO business plan slide deck for PRIDCO business plan slide deck                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Prepare unlevered free cash flow analysis exhibit for PRIDCO business plan slide deck for PRIDCO business plan slide deck                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Prepare unlevered free cash flow analysis for PRIDCO business plan slide deck for PRIDCO business plan slide deck                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Review 5-year-increment reconciliation of PRIDCO pre-measure surplus for PRIDCO business plan slide deck                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Review comparable analysis to calculate average unlevered free cash flow for PRIDCO business plan slide deck                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Levy,Sheva R          | Partner/Principal  | 12-Mar-20       | T3 - Long Term Projections                       | Participate in discussion with M. Lopez (FOMB), C. Ortiz (FOMB), S Levy (EY), C Good (EY), S. Tajuddin (EY) to discussion police trust                                                                                                                    | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 12-Mar-20       | T3 - Long Term Projections                       | Review Commonwealth fiscal plan language related to police pension enhancements                                                                                                                                                                           | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 12-Mar-20       | T3 - Plan of Adjustment                          | Compare provisions in Appendix G of plan of adjustment with comments from AFT regarding Social Security eligibility                                                                                                                                       | 0.40 | 721.00      | 288.40                |
| Mackie,James          | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Participate in meeting to discuss the TCJA impact on how to update the previous study. Participants: J Mackie (EY), D Mullins (EY), A Phillips (EY), D Berger (EY), and M Ban (EY)                                                                        | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Continue to research effect of TCJA on PR                                                                                                                                                                                                                 | 1.10 | 810.00      | 891.00                |
| Mackie,James          | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Review economic literature on the effects of film credits                                                                                                                                                                                                 | 1.40 | 810.00      | 1,134.00              |
| Moran-Eserski,Javier  | Senior             | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                                                                                                  | 3.80 | 222.50      | 845.50                |
| Moran-Eserski,Javier  | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Participate in call with I Parks (EY), J Moran (EY), D Patel (EY), and A Chepenik (EY) to discuss Act 29 implication materials                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Participate in meeting with G Ojeda (FOMB), I Parks (EY), J Moran-Eserski (EY) to discuss presentation materials on Act 29 reversal                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Update presentation on Act 29 reversal to incorporate feedback received from the team                                                                                                                                                                     | 2.20 | 445.00      | 979.00                |
| Morris,Michael Thomas | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file specific to the file for 'Balance-Judicatura at Julio 1 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board        | 2.30 | 405.00      | 931.50                |
| Morris,Michael Thomas | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file specific to the file for 'Balance-Judicatura at May 3 2017.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board          | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 12-Mar-20       | T3 - Long Term Projections                       | Develop coding to perform validation tests specific to the file specific to the file for 'Pensionados Activos Judicatura 1 Jul 2019.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board | 2.40 | 405.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Film Tax Credit - Assessment of Economic Impact Analysis                                                                                                                                                                                                  | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Participate in meeting to discuss the TCJA impact on how to update the previous study. Participants: J Mackie (EY), D Mullins (EY), A Phillips (EY), D Berger (EY), and M Ban (EY)                                                                        | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Revenue Forecasting - issues in refresh of TCJA effects, modeling revenue forecast implications of Act 257                                                                                                                                                | 1.40 | 810.00      | 1,134.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title             | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------|-------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Neziroski, David   | Staff             | 12-Mar-20       | T3 - Fee Applications / Retention                | Begin to review Exhibit B for the December monthly application                                                                                                                     | 2.10 | 245.00      | 514.50                |
| Nichols, Carly     | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Review TRS pre-freeze cash flows input into fiscal plan spreadsheet for salary increases with use of 2019 O2 mortality                                                             | 0.30 | 519.00      | 155.70                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Update analysis of act 29 to include population functionality effect on municipalities                                                                                             | 0.20 | 595.00      | 119.00                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Participate in call with I Parks (EY), J Moran (EY), D Patel (EY), and A Chepenik (EY) to discuss Act 29 implication materials                                                     | 0.80 | 595.00      | 476.00                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Participate in meeting with G Ojeda (FOMB), I Parks (EY), J Moran-Eserski (EY) to discuss presentation materials on Act 29 reversal                                                | 0.30 | 595.00      | 178.50                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Review various sources and creating summary on effect projected change in lottery funds due to COVID                                                                               | 0.30 | 595.00      | 178.50                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to New York, NY                                                                                                                                           | 4.00 | 297.50      | 1,190.00              |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Update information on select municipalities and the effect of the repeal of Act 29 to include population size, net loss, and specific graphs for each municipality                 | 1.10 | 595.00      | 654.50                |
| Parks, Ian         | Manager           | 12-Mar-20       | T3 - Long Term Projections                       | Update source data of tables in municipal analysis to be based of Muni revenue and not Act 29 Revenue                                                                              | 0.60 | 595.00      | 357.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Aggregate materials and reorganize Act 29 repeal impact presentation materials based on feedback from client                                                                       | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Participate in call with D Patel (EY) and A Chepenik (EY) to discuss changes to Act 29 slides                                                                                      | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Participate in call with I Parks (EY), J Moran (EY), D Patel (EY), and A Chepenik (EY) to discuss Act 29 implication materials                                                     | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Prepare appendix slides for Act 29 presentation materials for FOMB discussion                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Prepare equalization and expenses bridge charts for Act 29 presentation materials for Board discussion on 3/13                                                                     | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Prepare follow up communication for open items requiring feedback from FOMB (Revolving Fund, Act 29, and Uniform Tax Registry)                                                     | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Prepare PayGo balance materials to include in Act 29 repeal impact presentations                                                                                                   | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Prepare PayGo balances at the municipality level based on CRIM budget research                                                                                                     | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review Act 29 repeal top 5 and bottom 5 impact at municipality level for use in presentation                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.    | Senior Manager    | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Newark, NJ                                                                                                                                             | 2.00 | 360.00      | 720.00                |
| Phillips, Andrew D | Partner/Principal | 12-Mar-20       | T3 - Long Term Projections                       | Participate in meeting to discuss the TCJA impact on how to update the previous study. Participants: J Mackie (EY), D Mullins (EY), A Phillips (EY), D Berger (EY), and M Ban (EY) | 0.60 | 870.00      | 522.00                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Analyze projected cash outflows from JRS valuation system freeze calculations to compare increment change of moving to O2 2019 mort                                                | 0.80 | 655.00      | 524.00                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Analyze projected cash outflows from JRS valuation system calculations measuring the cost of plan closure to compare increment change of moving to O2 2019 mort                    | 0.90 | 655.00      | 589.50                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Participate in call with C Good (EY) and T Quach (EY) regarding additional liability information needed to explain components of JRS fiscal plan impact                            | 0.20 | 655.00      | 131.00                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review of new entrant impact of cost projections in JRS valuation system calculations                                                                                              | 0.80 | 655.00      | 524.00                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review valuation system projection calculation with O2 2019 mortality for measuring baseline scenario / plan closure scenario                                                      | 1.10 | 655.00      | 720.50                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review valuation system projection calculation with O2 2019 mortality for measuring plan freeze scenario                                                                           | 1.10 | 655.00      | 720.50                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review of JRS calculation of paygo by year for O2 2019 baseline costs                                                                                                              | 0.70 | 655.00      | 458.50                |
| Quach, TranLinh    | Senior Manager    | 12-Mar-20       | T3 - Long Term Projections                       | Review of JRS calculation of paygo by year for O2 2019 plan closure costs                                                                                                          | 0.90 | 655.00      | 589.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Quach,TranLinh          | Senior Manager | 12-Mar-20       | T3 - Long Term Projections | Review of JRS calculation of paygo by year for O2 2019 plan freeze costs                                                                                                                               | 0.80 | 655.00      | 524.00                |
| Rai,Aman                | Staff          | 12-Mar-20       | T3 - Long Term Projections | Draft Section 1 (Paying Taxes Introduction) of rough report for Puerto Rico's ranking in 'Doing Business 2020'                                                                                         | 2.90 | 245.00      | 710.50                |
| Rai,Aman                | Staff          | 12-Mar-20       | T3 - Long Term Projections | Draft Section 2 (Puerto Rico's current standing in Paying Taxes) of rough report for Puerto Rico's ranking in 'Doing Business 2020'                                                                    | 2.10 | 245.00      | 514.50                |
| Rai,Aman                | Staff          | 12-Mar-20       | T3 - Long Term Projections | Edit Section 1-2 of rough report for Puerto Rico's ranking in 'Doing Business 2020'                                                                                                                    | 1.90 | 245.00      | 465.50                |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Office of the Solicitor - Special Independent Prosecutor.                                      | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Ponce Ports Authority.                                               | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information fro Ports Authority.                                                        | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Office of the Solicitor - Special Independent Prosecutor regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Ponce Ports Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 12-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Ports Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff          | 12-Mar-20       | T3 - Long Term Projections | Extract tax abatement information for New York, Los Angeles, Chicago, Houston, and Phoenix                                                                                                             | 1.70 | 245.00      | 416.50                |
| Rubin,Joshua A.         | Staff          | 12-Mar-20       | T3 - Long Term Projections | Extract tax abatement information for Philadelphia, San Antonio, Dallas, and San Jose                                                                                                                  | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Housing Financing Authority account ending in X363 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2018 testing period                                                      | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Housing Financing Authority account ending in X315 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2018 testing period                                                      | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X430 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2018 testing period                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Housing Financing Authority account ending in X363 marked as 'Need Follow Up' for items requiring follow ups for 3/31/2019 testing period                                                       | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Housing Financing Authority account ending in X315 marked as 'Need Follow Up' for items requiring follow ups for 3/31/2019 testing period                                                       | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X430 marked as 'Need Follow Up' for items requiring follow ups for 3/31/2019 testing period                                                         | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X590 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                                         | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Retirement System for Employees of the Government and Judiciary Retirement System account ending in X000 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review National Parks Company of Puerto Rico account ending in X502 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                             | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Agricultural Insurance Corporation account ending in X884 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                                | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 12-Mar-20       | T3 - Plan of Adjustment    | Review Project Corporation ENLACE Cano Martin Pena account ending in X369 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                       | 0.70 | 245.00      | 171.50                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                                 | Redacted Description                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 12-Mar-20       | T3 - Plan of Adjustment                          | Review Metropolitan Bus Authority account ending in X626 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                                            | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff              | 12-Mar-20       | T3 - Plan of Adjustment                          | Review Department of Sports and Recreation account ending in X294 marked as 'Need Follow Up' for items requiring follow ups for 6/30/2019 testing period                                                   | 0.70 | 245.00      | 171.50                |
| Santambrogio, Juan       | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Review Administrative Determination No. 20-03 submitted by Government in relation to Operator and Maintenance P3                                                                                           | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 12-Mar-20       | T3 - Long Term Projections                       | Review analysis of impact of proposed teacher increase as compared to amounts in fiscal plan and budget                                                                                                    | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Atlanta, GA                                                                                                                                                                    | 3.50 | 405.00      | 1,417.50              |
| Stuber, Emily Grace      | Senior             | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 1.70 | 405.00      | 688.50                |
| Stuber, Emily Grace      | Senior             | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 1.80 | 405.00      | 729.00                |
| Stuber, Emily Grace      | Senior             | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 1.90 | 405.00      | 769.50                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Creditor Mediation Support                  | Redacted                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Chicago, IL                                                                                                                                                                    | 5.20 | 360.00      | 1,872.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Edit PRIDCO solvency slides for NOV presentation                                                                                                                                                           | 1.60 | 720.00      | 1,152.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Non-working travel (billed at 50% of rates) | Travel from San Juan, PR to Washington, DC                                                                                                                                                                 | 3.50 | 360.00      | 1,260.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Participate in discussion with M. Lopez (FOMB), C. Ortiz (FOMB), S Levy (EY), C Good (EY), S. Tajuddin (EY) to discussion police trust                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Prepare email to A. Chepenik (EY) and J. Santambrogio (EY) to convey valuation concerns on PRIDCO                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Prepare email to K. Rifkind (EY) to express concern or data used for UHC analysis                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Review cash accounts files re: PRIDCO security analysis                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 12-Mar-20       | T3 - Long Term Projections                       | Review current and draft legislation related to the police trust to understand fiscal implications                                                                                                         | 0.70 | 720.00      | 504.00                |
| Thomas, Richard I        | Partner/Principal  | 12-Mar-20       | T3 - Plan of Adjustment                          | Review request from L. Stafford (Proskauer) for the population of supporting documents for the cash analysis workstream.                                                                                   | 0.20 | 870.00      | 174.00                |
| Venkatramanan, Siddhu    | Manager            | 12-Mar-20       | T3 - Plan of Adjustment                          | Update documentation for documents obtained for the 12 31 19 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/13/2020. | 2.20 | 595.00      | 1,309.00              |
| Zhao, Leqi               | Staff              | 12-Mar-20       | T3 - Long Term Projections                       | Review best practice of Clark county permitting system for Puerto Rico construction permit reform                                                                                                          | 0.80 | 245.00      | 196.00                |
| Zhao, Leqi               | Staff              | 12-Mar-20       | T3 - Long Term Projections                       | Review best practice of Michigan state permitting system for Puerto Rico construction permit reform                                                                                                        | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 12-Mar-20       | T3 - Long Term Projections                       | Review best practice of Salem city permitting system for Puerto Rico construction permit reform                                                                                                            | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 12-Mar-20       | T3 - Long Term Projections                       | Review documents on best practice of Clark county permitting system for Puerto Rico construction permit reform                                                                                             | 2.40 | 245.00      | 588.00                |
| Ban, Menuka              | Manager            | 13-Mar-20       | T3 - Long Term Projections                       | Review feedback on the action plan items including human capital, doing business, power and energy, infrastructure.                                                                                        | 2.90 | 595.00      | 1,725.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                      | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka                | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements      | 0.60 | 595.00      | 357.00                |
| Ban,Menuka                | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Research external materials for doing business climate in the US, state and local level material for the doing business report                                                                  | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka                | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Review of FOMB Certification of Compliance for CDBG-DR Action Plan document                                                                                                                     | 2.40 | 595.00      | 1,428.00              |
| Berger,Daniel L.          | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Update Act 257 for personal income tax forecasting model for FOMB                                                                                                                               | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.          | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Update Act 257 to include new rates for specific items (prepared foods) for sales and use tax for tax forecast model for FOMB                                                                   | 1.90 | 445.00      | 845.50                |
| Burr,Jeremy               | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with R Prossner (Conway), H Bramson (Conway) and J Burr (EY) to discuss the upcoming meeting with the State Insurance Fund and alignment with the fiscal plan               | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy               | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Prepare discussion topics for the upcoming meeting with SIFC regarding their operations, fiscal situation and FY21 budget request                                                               | 1.20 | 595.00      | 714.00                |
| Burr,Jeremy               | Manager           | 13-Mar-20       | T3 - Long Term Projections      | Provide guidance on the clean water act consent decree on DTOP to support revisions to the fiscal plan                                                                                          | 0.30 | 595.00      | 178.50                |
| Carpenter,Christina Maria | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Review additional Modifications to the Section 218 Agreement provided by the Department of Hacienda to support Social Security analysis                                                         | 0.90 | 445.00      | 400.50                |
| Chawla,Sonia              | Manager           | 13-Mar-20       | T3 - Plan of Adjustment         | Review reconciliation of Conway analysis listing PRIDCO accounts, with restriction classifications.                                                                                             | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia              | Manager           | 13-Mar-20       | T3 - Plan of Adjustment         | Review updated reconciliation of Conway analysis listing PRIDCO accounts, with restriction classifications.                                                                                     | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia              | Manager           | 13-Mar-20       | T3 - Plan of Adjustment         | Update reconciliation of Conway analysis listing PRIDCO accounts, with restriction classifications to incorporate additional information related to PRIDCO accounts not in the Conway analysis. | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia              | Manager           | 13-Mar-20       | T3 - Plan of Adjustment         | Reconcile documentation support cash and restriction balances by account against document export from the Relativity testing platform to prepare analysis for Proskauer.                        | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon     | Partner/Principal | 13-Mar-20       | T3 - Long Term Projections      | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements      | 0.60 | 870.00      | 522.00                |
| Dougherty,Ryan Curran     | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Prepare analysis on ADFAM detailing Compensation measures in order to assist in the review of the agency.                                                                                       | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran     | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Review Tourism waterfall in Fiscal Plan to understand where Convention Center debt reserve flow.                                                                                                | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran     | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Review updated Moratorium schedule from Conway to update reconciliation to Fiscal Plan.                                                                                                         | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran     | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Update reconciliation to Fiscal Plan with new information from Conway.                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Eiben,Jaime Rose          | Staff             | 13-Mar-20       | T3 - Long Term Projections      | Develop coding in valuation system for updated JRS census data fields                                                                                                                           | 0.30 | 271.00      | 81.30                 |
| Garcia,Francisco R.       | Senior Manager    | 13-Mar-20       | T3 - Plan of Adjustment         | Review of initial cash supporting documents population analysis.                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Good JR,Clark E           | Manager           | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                        | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E           | Manager           | 13-Mar-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and C Good (EY) to discuss AFT next steps and fiscal plan updates                                                                                          | 0.70 | 519.00      | 363.30                |
| Kebhaj,Suhaib             | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Review FOMB Certification compliance for CDBG-DR Action Plan and Program Budget                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib             | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Review of GIS components of land registration processes in US States                                                                                                                            | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan            | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and T. Leonis (EY), to discuss open items on PRIDCO workstream.                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan            | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about flow of funds into PRIDCO's Bank Accounts.                        | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan            | Senior            | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY), E. Barak (Proskauer) and D. Desatnik (Proskauer) to discuss PRIDCO cashflow baseline numbers.                                        | 1.10 | 445.00      | 489.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan        | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review O'Melveny legal analysis on lien provisions.                                                                                                                                                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review Oxford Report on Economic Impact of Legalized Sports Betting.                                                                                                                                                                                                                                                                                              | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review the Innovation Group report on Puerto Rico Gaming market.                                                                                                                                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Continue analysis of unlevered free cash flow with focus on employees payoff and VTP items for PRIDCO business plan slide deck                                                                                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Continue Review 2017 PRIDCO financial overview to analysis PRIDCO bonds                                                                                                                                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with A Levin (EY) and S. Tajuddin (EY) to discuss modelling current bonds into PRIDCO cash flow                                                                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about flow of funds into PRIDCO's Bank Accounts.                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Prepare debt service analysis section for PRIDCO business plan slide deck                                                                                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Prepare 3/10/20 meeting minutes regarding PRIDCO operations                                                                                                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review 2017 PRIDCO financial overview to analysis PRIDCO bonds                                                                                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review of PRIDCO flow of funds                                                                                                                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Review PRIDCO model - all work so far to prepare exhibits for PRIDCO business plan slide deck                                                                                                                                                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Update PRIDCO model to include NPV                                                                                                                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Update PRIDCO model for unlevered free cash flow                                                                                                                                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R          | Partner/Principal  | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 13-Mar-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and C Good (EY) to discuss AFT next steps and fiscal plan updates                                                                                                                                                                                                                                                            | 0.70 | 721.00      | 504.70                |
| Mackie,James          | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Review FOMB Certification of Compliance for CDBG-DR Action Plan and Program Budgets taxes                                                                                                                                                                                                                                                                         | 2.60 | 810.00      | 2,106.00              |
| Mackie,James          | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Review FOMB Certification of Compliance for CDBG-DR Action Plan and Program Budgets workforce training                                                                                                                                                                                                                                                            | 0.80 | 810.00      | 648.00                |
| Malhotra,Gaurav       | Partner/Principal  | 13-Mar-20       | T3 - Long Term Projections      | Review impact of spending sensitivities on the overall plan of adjustment                                                                                                                                                                                                                                                                                         | 2.10 | 870.00      | 1,827.00              |
| Morris,Michael Thomas | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Develop coding to perform validation tests specific to the file specific to the file for 'Actuario-20170430 Nuevo Query.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                     | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Develop coding to perform validation tests specific to the file specific to the file for 'Actuario-20190630 Nuevo Query.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                     | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 13-Mar-20       | T3 - Long Term Projections      | Develop coding to perform validation tests specific to the file specific to the file for 'Actuario-20191231 Nuevo Query.xlsx' within valuation system data processing tool to assess reasonableness for data provided by the Retirement Board                                                                                                                     | 2.30 | 405.00      | 931.50                |
| Mullins,Daniel R      | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | HUD CDBG-DR Compliance Certification - Drafting, editing and submission of comments on Action Plan for CDBG compliance on Infrastructure, Employment Training, GIS, Housing, Land Registration                                                                                                                                                                    | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R      | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | HUD CDBG-DR Compliance Certification - Provisions of comments and background information/report on strategy for complying with HUD stipulation regarding determination of property legal ownership and emergency response locations, including update of Land Registration report and text of outline of strategic directions communicated electronically to FOMB | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R      | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R        | Executive Director | 13-Mar-20       | T3 - Long Term Projections        | Planning session to review findings on permitting and land registration, assess gaps and focus areas, define memo content and format and evaluate issues and best practices as applied to Puerto Rico              | 1.20 | 810.00      | 972.00                |
| Neziroski, David         | Staff              | 13-Mar-20       | T3 - Fee Applications / Retention | Continue to review Exhibit B for the December monthly application                                                                                                                                                  | 3.40 | 245.00      | 833.00                |
| Nichols, Carly           | Manager            | 13-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                           | 2.20 | 519.00      | 1,141.80              |
| Panagiotakis, Sofia      | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections        | Review comments from N. Jaresko of the FP notice of violation.                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Parks, Ian               | Manager            | 13-Mar-20       | T3 - Long Term Projections        | Prepare Fiscal Plan language for Act 29 decision still underway                                                                                                                                                    | 1.20 | 595.00      | 714.00                |
| Parks, Ian               | Manager            | 13-Mar-20       | T3 - Long Term Projections        | Prepare Fiscal Plan language for Act 29 decision that has been made                                                                                                                                                | 1.20 | 595.00      | 714.00                |
| Patel, Deven V.          | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections        | Participate in meeting with D Mullins (EY), M Ban (EY), D Patel (EY), and A Chepenik (EY) to discuss memo materials for single parcel registry reform in conformance with HUD requirements                         | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.          | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections        | Prepare draft outline of Uniform Tax Registry memo                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.          | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections        | Review CDBG action plan feedback and compliance certificate materials                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Rai, Aman                | Staff              | 13-Mar-20       | T3 - Long Term Projections        | Draft Section 3 (Examples Puerto Rico can look at to get better in Paying Taxes category) of rough report for Puerto Rico's ranking in 'Doing Business 2020'                                                       | 2.10 | 245.00      | 514.50                |
| Rai, Aman                | Staff              | 13-Mar-20       | T3 - Long Term Projections        | Edit Section 3 (Examples Puerto Rico can look at to get better in Paying Taxes category) of rough report for Puerto Rico's ranking in 'Doing Business 2020'                                                        | 1.70 | 245.00      | 416.50                |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Conservatory of Music Corporation of Puerto Rico for 12/30 follow up after no response after a previous follow up                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Electric Power Authority (PREPA) - Retirement for 12/30 follow up after no response after a previous follow up                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Integrated Transport Authority for 12/30 follow up after no response after a previous follow up                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Municipal Revenue Collection Center (CRIM) for 12/30 follow up after no response after a previous follow up                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Trade and Export Company for 12/30 follow up after no response after a previous follow up                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Send email to Traditional Lottery for 12/30 follow up after no response after a previous follow up                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for Program of Youth Affairs.                                                           | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC).          | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Reconcile Cash Consolidation Account Mapping for PRIDCO                                                                                                                                                            | 1.90 | 445.00      | 845.50                |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Prepare draft email to Program of Youth Affairs regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 13-Mar-20       | T3 - Plan of Adjustment           | Prepare draft email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements | 0.20 | 445.00      | 89.00                 |
| Rubin, Joshua A.         | Staff              | 13-Mar-20       | T3 - Long Term Projections        | Review city tax abatement data tables in GASB No. 77 Report                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 13-Mar-20       | T3 - Plan of Adjustment           | Review documentation available in Relativity for 911 Emergency System Bureau to provide summary of documentation for Proskauer                                                                                     | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Mar-20       | T3 - Plan of Adjustment           | Review documentation available in Relativity for Administration for the Development of Agricultural Enterprises to provide summary of documentation for Proskauer                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Mar-20       | T3 - Plan of Adjustment           | Review documentation available in Relativity for Agricultural Insurance Corporation to provide summary of documentation for Proskauer                                                                              | 0.40 | 245.00      | 98.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities to provide summary of documentation for Proskauer | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Authority for the Financing of Infrastructure of Puerto Rico to provide summary of documentation for Proskauer                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads to provide summary of documentation for Proskauer              | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Automobile Accident Compensation Administration to provide summary of documentation for Proskauer                                                               | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Bureau of Special Investigations to provide summary of documentation for Proskauer                                                                              | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Cardiovascular Center of Puerto Rico and the Caribbean Corporation to provide summary of documentation for Proskauer                                            | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Chief of Staff to provide summary of documentation for Proskauer                                                                                                | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Child Support Administration to provide summary of documentation for Proskauer                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Childcare and Childhood Integral Development Administration to provide summary of documentation for Proskauer                                                   | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Company for the Integral Development of the Cantera Peninsula to provide summary of documentation for Proskauer                                                 | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Comprehensive Cancer Center to provide summary of documentation for Proskauer                                                                                   | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Conservatory of Music Corporation of Puerto Rico to provide summary of documentation for Proskauer                                                              | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Contributions for Pensions and Social Security - Teacher Retirement System to provide summary of documentation for Proskauer                                    | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Controller's Office to provide summary of documentation for Proskauer                                                                                           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Convention Center District Authority of Puerto Rico to provide summary of documentation for Proskauer                                                           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Cooperative Development Commission to provide summary of documentation for Proskauer                                                                            | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Corps of Firefighters Bureau to provide summary of documentation for Proskauer                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Corps of Medical Emergencies Bureau to provide summary of documentation for Proskauer                                                                           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Council of Occupational Development & Human Resources (CDORH) to provide summary of documentation for Proskauer                                                 | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Court of Appeals to provide summary of documentation for Proskauer                                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Mar-20       | T3 - Plan of Adjustment | Review documentation available in Relativity for Court of First Instance to provide summary of documentation for Proskauer                                                                                       | 0.40 | 245.00      | 98.00                 |

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| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 13-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Criminal Justice Information System to provide summary of documentation for Proskauer                                   | 0.40 | 245.00      | 98.00                 |
| Santambrogio, Juan       | Executive Director | 13-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of impact of clawback revenues on fiscal plan projections assuming pre-petition debt service is paid as scheduled                                       | 2.90 | 810.00      | 2,349.00              |
| Santambrogio, Juan       | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Prepare long-term cash flow projections assuming latest fiscal plan changes and additional spending sensitivities                                                        | 3.30 | 810.00      | 2,673.00              |
| Santambrogio, Juan       | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Review analysis of PRIDCO long term fiscal projections included in proposed fiscal plan submitted by the Government                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 13-Mar-20       | T3 - Long Term Projections      | Review analysis of union members at each agency to determine impact of uniform healthcare measure                                                                        | 0.60 | 810.00      | 486.00                |
| Tague, Robert            | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Review draft CW FP language for Act 29 to provide comments to team                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                 | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 13-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Continue to prepare edits on NOV presentation for PRIDCO                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Edit Act 106 delay letter at request of M Lopez (FOMB)                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with A Levin (EY) and S. Tajuddin (EY) to discuss modelling current bonds into PRIDCO cash flow                                                      | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with M. Curtis (Conway) and Sal Tajuddin (EY) to discuss PRIDCO Cash                                                                                 | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and T. Leonis (EY), to discuss open items on PRIDCO workstream.                                                                | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), and H. Bramson (Conway) to discuss questions about flow of funds into PRIDCO's Bank Accounts. | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY), E. Barak (Proskauer) and D. Desatnik (Proskauer) to discuss PRIDCO cashflow baseline numbers.                 | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Prepare email to Citibank re: PRIDCO Valuation analysis                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Prepare email to PJT re: PRIDCO Valuation analysis                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 13-Mar-20       | T3 - Long Term Projections      | Review NOV letter on PRIDCO                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Venkatramanan, Siddhu    | Manager            | 13-Mar-20       | T3 - Plan of Adjustment         | Update fields within Relativity workspace to implement changes to the account status section to align with the 12 31 19 testing period Cash Analysis Report.             | 1.60 | 595.00      | 952.00                |
| Zhao, Leqi               | Staff              | 13-Mar-20       | T3 - Long Term Projections      | Review FOMB CDBG-DR Action Plan for Puerto Rico construction permit reform                                                                                               | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi               | Staff              | 13-Mar-20       | T3 - Long Term Projections      | Update forecast model to include sales tax policy change variables for sales tax forecast                                                                                | 2.40 | 245.00      | 588.00                |
| Santambrogio, Juan       | Executive Director | 15-Mar-20       | T3 - Long Term Projections      | Prepare long-term cash flow scenarios requested by FOMB Executive Director to reflect the potential impact of payments on pre-petition clawback claims                   | 2.70 | 810.00      | 2,187.00              |
| Tajuddin, Salman Naveed  | Senior Manager     | 15-Mar-20       | T3 - Long Term Projections      | Prepare email response to A. Chepenik and J. Santambrogio re: cash pledging at PRIDCO                                                                                    | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 15-Mar-20       | T3 - Long Term Projections      | Edit NOV on PRIDCO for group (S. Negron, FOMB et others)                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Ban, Menuka              | Manager            | 16-Mar-20       | T3 - Long Term Projections      | Review regulation volume I-III                                                                                                                                           | 2.20 | 595.00      | 1,309.00              |
| Ban, Menuka              | Manager            | 16-Mar-20       | T3 - Long Term Projections      | Review regulation volume IV-VII                                                                                                                                          | 2.10 | 595.00      | 1,249.50              |
| Ban, Menuka              | Manager            | 16-Mar-20       | T3 - Long Term Projections      | Review regulation volume VII-X                                                                                                                                           | 1.90 | 595.00      | 1,130.50              |
| Berger, Daniel L.        | Senior             | 16-Mar-20       | T3 - Long Term Projections      | Update to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for corporate income tax                                          | 2.10 | 445.00      | 934.50                |
| Berger, Daniel L.        | Senior             | 16-Mar-20       | T3 - Long Term Projections      | Update to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for MTRV                                                          | 2.20 | 445.00      | 979.00                |
| Berger, Daniel L.        | Senior             | 16-Mar-20       | T3 - Long Term Projections      | Update to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for personal income tax                                           | 2.20 | 445.00      | 979.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L.      | Senior            | 16-Mar-20       | T3 - Long Term Projections | Update to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for SUT                                                                                              | 2.60 | 445.00      | 1,157.00              |
| Chan, Jonathan         | Senior            | 16-Mar-20       | T3 - Plan of Adjustment    | Review summary of Relativity documentation as of 16 March 2020 for information obtained for the 12 31 19 testing period.                                                                                    | 2.10 | 445.00      | 934.50                |
| Chawla, Sonia          | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Review analysis of documentation to support cash balances and restriction classifications for all accounts as of the 12 31 19 testing period to provide to Proskauer.                                       | 1.30 | 595.00      | 773.50                |
| Chawla, Sonia          | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Update analysis of all documentation to support cash balances and restriction classifications for all accounts as of the 12 31 19 testing period to provide to Proskauer.                                   | 2.40 | 595.00      | 1,428.00              |
| Chawla, Sonia          | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Update analysis to incorporate information for unique documentation to support cash balances and restriction classifications for all accounts as of the 12 31 19 testing period to provide to Proskauer.    | 1.10 | 595.00      | 654.50                |
| Chawla, Sonia          | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Review outstanding information from Account Holders for the 12 31 19 testing period as of 03 16 20.                                                                                                         | 0.40 | 595.00      | 238.00                |
| Chepenik, Adam Brandon | Partner/Principal | 16-Mar-20       | T3 - Long Term Projections | Participate in discussion with A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), S. Sarna (EY) and D Patel (EY) regarding impact of COVID-19 Emergency Declaration funding for Puerto Rico         | 0.80 | 870.00      | 696.00                |
| Chepenik, Adam Brandon | Partner/Principal | 16-Mar-20       | T3 - Long Term Projections | Review COVID bill impact on long term outlook                                                                                                                                                               | 1.30 | 870.00      | 1,131.00              |
| Chepenik, Adam Brandon | Partner/Principal | 16-Mar-20       | T3 - Long Term Projections | Review emergency \$25 million proposal from legislature                                                                                                                                                     | 0.80 | 870.00      | 696.00                |
| Day, Timothy Sean      | Manager           | 16-Mar-20       | T3 - Long Term Projections | Review of PREPA/UTIER collective bargaining agreement language                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Dougherty, Ryan Curran | Senior            | 16-Mar-20       | T3 - Long Term Projections | Participate in call with R Dougherty (EY) and S Negron (FOMB) to discuss PRITA ferries contract.                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Dougherty, Ryan Curran | Senior            | 16-Mar-20       | T3 - Long Term Projections | Prepare analysis of PRITA historical budgets and FY21 budget request ahead of meeting with P3 regarding the ferries contract.                                                                               | 1.30 | 445.00      | 578.50                |
| Dougherty, Ryan Curran | Senior            | 16-Mar-20       | T3 - Long Term Projections | Update PRITA analysis based on comments from S Negron (FOMB).                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Eiben, Jaime Rose      | Staff             | 16-Mar-20       | T3 - Long Term Projections | Revise valuation system coding resulting from JRS census data field updates                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Garcia, Francisco R.   | Senior Manager    | 16-Mar-20       | T3 - Plan of Adjustment    | Review analysis of TSA accounts to rollforward values to February 29, 2020.                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Garcia, Francisco R.   | Senior Manager    | 16-Mar-20       | T3 - Plan of Adjustment    | Perform second level review over updated analysis of all documentation to support cash balances and restriction classifications for all accounts as of the 12 31 19 testing period to provide to Proskauer. | 0.60 | 720.00      | 432.00                |
| Good JR, Clark E       | Manager           | 16-Mar-20       | T3 - Long Term Projections | Revise fiscal plan calculations to incorporate intermediate JRS liabilities (including baseline / close / freeze runs)                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E       | Manager           | 16-Mar-20       | T3 - Long Term Projections | Revise walk of paygo cost calculation results to incorporate results of final JRS fiscal plan calculations                                                                                                  | 0.20 | 519.00      | 103.80                |
| Good JR, Clark E       | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Participate in a call with M Lopez (EY) and C Good (EY) regarding the ERS files not located on the sharepoint                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E       | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Participate in call with representatives from Prime Clerk, J Esses (Proskauer) and C Good (EY) to discuss files received from ERS/TRS for pre-solicitation                                                  | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E       | Manager           | 16-Mar-20       | T3 - Plan of Adjustment    | Prepare consolidation of the ERS data on encrypted files for PrimeClerk for pre-Solicitation purposes                                                                                                       | 0.60 | 519.00      | 311.40                |
| Kane, Collin           | Senior            | 16-Mar-20       | T3 - Long Term Projections | Prepare fiscal plan calculation in valuation system for JRS with baseline / closed plan results incorporating 2019 mortality.                                                                               | 1.20 | 405.00      | 486.00                |
| Kebhaj, Suhaib         | Senior            | 16-Mar-20       | T3 - Long Term Projections | Provide summary of GIS/land registration work stream priorities.                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Kebhaj, Suhaib         | Senior            | 16-Mar-20       | T3 - Long Term Projections | Review of history of Torrens system adoption in States                                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Kebhaj, Suhaib         | Senior            | 16-Mar-20       | T3 - Long Term Projections | Review of Los Angeles land recordation system                                                                                                                                                               | 1.40 | 445.00      | 623.00                |
| Kebhaj, Suhaib         | Senior            | 16-Mar-20       | T3 - Long Term Projections | Review of Massachusetts land registration system                                                                                                                                                            | 2.40 | 445.00      | 1,068.00              |
| LeBlanc, Samantha      | Staff             | 16-Mar-20       | T3 - Long Term Projections | Participate in meeting with G Ojeda (FOMB) to discuss FOMB reaction to AD 20-04                                                                                                                             | 0.60 | 245.00      | 147.00                |
| LeBlanc, Samantha      | Staff             | 16-Mar-20       | T3 - Long Term Projections | Review and analyze AD 20-04 in preparation to write draft letter for FOMB.                                                                                                                                  | 0.70 | 245.00      | 171.50                |
| LeBlanc, Samantha      | Staff             | 16-Mar-20       | T3 - Long Term Projections | Review and analyze certification of AD 20-04.                                                                                                                                                               | 0.40 | 245.00      | 98.00                 |
| LeBlanc, Samantha      | Staff             | 16-Mar-20       | T3 - Long Term Projections | Review and analyze drafted letter on AD 20-04.                                                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Leonis, Temisan        | Senior            | 16-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO bank activity details spreadsheet.                                                                                                                                                           | 2.10 | 445.00      | 934.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to review PRIDCO Bank Account Activity details.                                                                                               | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss suggested PRIDCO valuation approach.                                                                            | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to review PRIDCO Fiscal Plan narrative.                                                                                    | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), T. Leonis (EY), E. Barak (Proskauer) and D. Desatnik (Proskauer) to discuss flow of funds into PRIDCO bank accounts.                                          | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate with A. Levine (EY) and T. Leonis (EY) in walk-through discussion about PRIDCO Business Plan.                                                                                                | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Review Article IV of the PRIDCO Trust Indenture.                                                                                                                                                         | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan       | Senior             | 16-Mar-20       | T3 - Long Term Projections | Draft email regarding PRIDCO bank activity detail to S. Tajuddin (EY) and A. Levine (EY).                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Continue preparing COMPs Analysis in the PRIDCO BP model                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to review PRIDCO Bank Account Activity details.                                                                                               | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss suggested PRIDCO valuation approach.                                                                            | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to review PRIDCO Fiscal Plan narrative.                                                                                    | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Participate with A. Levine (EY) and T. Leonis (EY) in walk-through discussion about PRIDCO Business Plan.                                                                                                | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare email for S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to review PRIDCO Fiscal Plan to review bank accounts                                                                              | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare email to S. Tajuddin (EY), T. Leonis (EY), A. Levine (EY) discussing changes to the PRIDCO model related to the PRIDCO valuation approach                                                        | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare email to S. Tajuddin (EY), T. Leonis (EY), A. Levine (EY) discussing PRIDCO valuation approach                                                                                                   | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO alternative valuation approach in the PRIDCO model focusing on Distributable Excess Cash                                                                                                  | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Review email from S. Tajuddin (EY) regarding PRIDCO's bondholders' security and priority                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Review PRIDCO's Municipal Market Disclosure Information Cover Sheet Municipal Securities Rulemaking Board (MSRB) - PIRDCO Update March 28, 2018                                                          | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 16-Mar-20       | T3 - Long Term Projections | Update PRIDCO model - Valuation                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R         | Partner/Principal  | 16-Mar-20       | T3 - Long Term Projections | Follow-up via e-mail with O'Neill & Burgess regarding applicability of PREPA collective bargaining agreement to pension provisions                                                                       | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 16-Mar-20       | T3 - Long Term Projections | Review updated pension projection steps for consistency with agreed upon assumption changes                                                                                                              | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R         | Partner/Principal  | 16-Mar-20       | T3 - Plan of Adjustment    | Review information requested by Prime Clerk for pension solicitation                                                                                                                                     | 0.40 | 721.00      | 288.40                |
| Mackie,James         | Executive Director | 16-Mar-20       | T3 - Long Term Projections | Analyze film tax credit for PR                                                                                                                                                                           | 2.90 | 810.00      | 2,349.00              |
| Malhotra,Gaurav      | Partner/Principal  | 16-Mar-20       | T3 - Long Term Projections | Review impact on clawback revenue sensitivities on overall plan of adjustment                                                                                                                            | 1.90 | 870.00      | 1,653.00              |
| Moran-Eserski,Javier | Senior             | 16-Mar-20       | T3 - Long Term Projections | Analyze proposed legislation PC 1411, which seeks to eliminate inventory taxes, to identify the impact that this might have on municipal budgets                                                         | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 16-Mar-20       | T3 - Long Term Projections | Draft letter to be sent to the legislatures prior to circulating with the client. The letter states that re-appropriating the State Redemption Funds to Municipalities is a violation of the Fiscal Plan | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the impact that repealing inventory taxes would have on the Commonwealth GO surplus                                                                                      | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 16-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the monetary shortfalls that municipalities could experience if inventory taxes are repealed                                                                             | 1.90 | 445.00      | 845.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Review FY2018 personal property tax collections breakdown provided by CRIM to identify how much of total collection comes from inventory taxes                                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Review FY2019 personal property tax collections breakdown provided by CRIM to identify how much of total collection comes from inventory taxes                                                                                                       | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier  | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Review language around Act 29 that will be included in the CW certified Fiscal Plan for completeness and grammatical errors                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Morris,Michael Thomas | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between the 2017 active JRS files in comparison to the 2019 active JRS files to assess reasonableness of data provided by the Retirement Board     | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Research cost savings associated with early retirement programs across US public retirement systems to assess efficacy of PR early retirement programs                                                                                               | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 16-Mar-20       | T3 - Long Term Projections        | Research cost savings associated with voluntary termination programs across US public retirement systems to assess efficacy of PR early retirement programs                                                                                          | 2.90 | 405.00      | 1,174.50              |
| Mullins,Daniel R      | Executive Director | 16-Mar-20       | T3 - Long Term Projections        | Defining analytic framework, deliverable elements, schedule and staffing for: Revenue Forecast incorporating COVID-19 effects, Land Registration memo for March 17, Permitting memo analysis, Tax Incentive reporting benchmarking to state examples | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R      | Executive Director | 16-Mar-20       | T3 - Long Term Projections        | Land Registration and GIS - review of memo components and strategy for progress                                                                                                                                                                      | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R      | Executive Director | 16-Mar-20       | T3 - Long Term Projections        | Revenue Sustainability - re-estimation of forecast revenue outturns incorporating December ad January outturns and with COVID-19 estimation                                                                                                          | 1.60 | 810.00      | 1,296.00              |
| Neziroski,David       | Staff              | 16-Mar-20       | T3 - Fee Applications / Retention | Amend exhibit D for the December monthly application                                                                                                                                                                                                 | 3.90 | 245.00      | 955.50                |
| Nguyen,Jimmy          | Staff              | 16-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                             | 1.70 | 271.00      | 460.70                |
| Nguyen,Jimmy          | Staff              | 16-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                             | 1.60 | 271.00      | 433.60                |
| Nichols,Carly         | Manager            | 16-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Panagiotakis,Sofia    | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Participate in discussion with A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), S. Sarna (EY) and D Patel (EY) regarding impact of COVID-19 Emergency Declaration funding for Puerto Rico                                                  | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Research federal funding for Puerto Rico to prepare for Coronavirus                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Parks,Ian             | Manager            | 16-Mar-20       | T3 - Long Term Projections        | Edit FP wording with regards to CRIM holding remitted funds and other suggested edits                                                                                                                                                                | 1.30 | 595.00      | 773.50                |
| Parks,Ian             | Manager            | 16-Mar-20       | T3 - Long Term Projections        | Prepare letter in response to 1.03% reallocation suggested by mayor of Bayamon, specifically the section on proposal in violation of FP                                                                                                              | 0.80 | 595.00      | 476.00                |
| Parks,Ian             | Manager            | 16-Mar-20       | T3 - Long Term Projections        | Prepare letter in response to 1.03% reallocation suggested by mayor of Bayamon, specifically the section on proposal section on court filing's incorrect communications                                                                              | 1.10 | 595.00      | 654.50                |
| Parks,Ian             | Manager            | 16-Mar-20       | T3 - Long Term Projections        | Prepare letter in response to 1.03% reallocation suggested by mayor of Bayamon, specifically the section on proposal section on willingness to find an alternative solution and work with munis                                                      | 1.30 | 595.00      | 773.50                |
| Patel,Deven V.        | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Participate in discussion with A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), D Patel (EY), A Sarna (EY) regarding impact of COVID-19 Emergency Declaration funding for Puerto Rico                                                      | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.        | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Review and edit draft response letter in connection with municipalities' Act 29 CAE proposal                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.        | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Review communication regarding municipalities' proposal to re-appropriate CAE fund in connection with potential repeal of Act 29                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.        | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections        | Review communication regarding potential economic stimulus options in response to COVID-19 including moratorium on SUT for associated supplies and services                                                                                          | 0.70 | 720.00      | 504.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager | 16-Mar-20       | T3 - Long Term Projections      | Review draft and provide comments on draft letter to in response to municipalities' Act 29 CAE proposal                                                                  | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.          | Senior Manager | 16-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Public Housing Administration.         | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Public Service Regulatory Board.                                                  | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Puerto Rico Development Fund.                                                     | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Puerto Rico Energy Commission (Energy Bureau).                                    | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare reconciliation of agencies managed by Hacienda to master tracker                                                                                                 | 1.20 | 445.00      | 534.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Review received communication and documentation from Public Private Partnership Authority after requesting December 2019 information                                     | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare draft email to Public Housing Administration regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare draft email to Public Service Regulatory Board regarding 3/31/2020 requests for confirmation of open or closed accounts                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare draft email to Puerto Rico Development Fund regarding 3/31/2020 requests for confirmation of open or closed accounts                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior         | 16-Mar-20       | T3 - Plan of Adjustment         | Prepare draft email to Puerto Rico Energy Commission (Energy Bureau) regarding 3/31/2020 requests for confirmation of open or closed accounts                            | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff          | 16-Mar-20       | T3 - Long Term Projections      | Extract information for tax abatement tables in GASB No. 77 Report                                                                                                       | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.         | Staff          | 16-Mar-20       | T3 - Long Term Projections      | Review GASB No. 77 Report                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Culebra Conservation and Development Authority to provide summary of documentation for Proskauer                        | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Day Care Center to provide summary of documentation for Proskauer                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Agriculture to provide summary of documentation for Proskauer                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Consumer Affairs to provide summary of documentation for Proskauer                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Correction and Rehabilitation to provide summary of documentation for Proskauer                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Economic Development and Commerce to provide summary of documentation for Proskauer                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Education to provide summary of documentation for Proskauer                                               | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Family to provide summary of documentation for Proskauer                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Health to provide summary of documentation for Proskauer                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Housing to provide summary of documentation for Proskauer                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Justice to provide summary of documentation for Proskauer                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Justice – Office of Inspector General to provide summary of documentation for Proskauer                   | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 16-Mar-20       | T3 - Plan of Adjustment         | Review documentation available in Relativity for Department of Labor and Human Resources to provide summary of documentation for Proskauer                               | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Department of Natural and Environmental Resources to provide summary of documentation for Proskauer                                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Department of Public Safety to provide summary of documentation for Proskauer                                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Department of Sports and Recreation to provide summary of documentation for Proskauer                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Department of State to provide summary of documentation for Proskauer                                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Department of Treasury to provide summary of documentation for Proskauer                                                                               | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Economic Development Bank for Puerto Rico to provide summary of documentation for Proskauer                                                            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Educational Research and Medical Services Center for Diabetes to provide summary of documentation for Proskauer                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Electric Power Authority (PREPA) to provide summary of documentation for Proskauer                                                                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Electronic Lottery to provide summary of documentation for Proskauer                                                                                   | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Emergency and Disaster Management Bureau to provide summary of documentation for Proskauer                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Environmental Quality Board to provide summary of documentation for Proskauer                                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Family and Children Administration to provide summary of documentation for Proskauer                                                                   | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Film Development Company to provide summary of documentation for Proskauer                                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Financial Oversight and Management Board for Puerto Rico to provide summary of documentation for Proskauer                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Fine Arts Center Corporation to provide summary of documentation for Proskauer                                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Fiscal Agency & Financial Advisory Authority (AAFAF) to provide summary of documentation for Proskauer                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Forensics Science Bureau to provide summary of documentation for Proskauer                                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for General Services Administration to provide summary of documentation for Proskauer                                                                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Government Development Bank For Puerto Rico to provide summary of documentation for Proskauer                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Government Ethics Office to provide summary of documentation for Proskauer                                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Mar-20       | T3 - Plan of Adjustment    | Review documentation available in Relativity for Health Insurance Administration to provide summary of documentation for Proskauer                                                                      | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 16-Mar-20       | T3 - Plan of Adjustment    | Make changes to analysis of cash flow projection scenarios assuming payment of pre-petition clawback claims                                                                                             | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan       | Executive Director | 16-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), and M. Lopez (FOMB) and C. Ortiz (FOMB) and R. Lazaro (OB) to discuss ERS budgeting and DC contract approvals                          | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 16-Mar-20       | T3 - Long Term Projections | Participate in discussion with A. Chepenik (EY), S. Panagiotakis (EY), J. Santambrogio (EY), S. Sarna (EY) and D. Patel (EY) regarding impact of COVID-19 Emergency Declaration funding for Puerto Rico | 0.80 | 810.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 16-Mar-20       | T3 - Long Term Projections      | Review assumptions on investment rate of return for proposed pension trust                                                                                                                                   | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan      | Executive Director | 16-Mar-20       | T3 - Long Term Projections      | Review funds available for nutrition assistance program made available by the federal government                                                                                                             | 0.30 | 810.00      | 243.00                |
| Sarna, Shavi            | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in discussion with A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), S. Sarna (EY) and D Patel (EY) regarding impact of COVID-19 Emergency Declaration funding for Puerto Rico          | 0.80 | 720.00      | 576.00                |
| Stuber, Emily Grace     | Senior             | 16-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                     | 0.90 | 405.00      | 364.50                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review draft Act 29 language prepared for CW FP to provide comments                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review draft letter response on mayor proposition to provide comments                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review CRIM court filing for considerations on Act 29 analysis                                                                                                                                               | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review draft letter of use of 1.03% by CRIM to provide comments.                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) S Tajuddin (EY), and M Lopez (FOMB) and C. Ortiz (FOMB) and R Lazaro (OB) to discuss ERS budgeting and DC contract approvals                                   | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss suggested PRIDCO valuation approach.                                                                                | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to review PRIDCO Fiscal Plan narrative.                                                                                        | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY), E. Barak (Proskauer) and D. Desatnik (Proskauer) to discuss flow of funds into PRIDCO bank accounts.                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Participate in call with W. Evarts (PJT) and S. Tajuddin (EY) to discuss waterfall analysis of PRIDCO                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review Alight contracts proposed for DC Plan                                                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review business plan draft prepared by A Levine Re: PRIDCO                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review cash balances of PRIDCO to identify excluded accounts                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review COVID research ask posed by N. Jaresko (FOMB)                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review PRIDCO valuation analysis re: distributable excess cash                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review proposed sales tax exemption and response email                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 16-Mar-20       | T3 - Long Term Projections      | Review trust indenture for PRIDCO                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Venkatramanan, Siddhu   | Manager            | 16-Mar-20       | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/20/2020. | 0.90 | 595.00      | 535.50                |
| Zhao, Leqi              | Staff              | 16-Mar-20       | T3 - Long Term Projections      | Update Act 154 tax forecast model to include coronavirus impact for Act 154 tax forecast update                                                                                                              | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff              | 16-Mar-20       | T3 - Long Term Projections      | Update alcohol tax forecast model to include coronavirus impact for alcohol tax forecast update                                                                                                              | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff              | 16-Mar-20       | T3 - Long Term Projections      | Update cigarette tax forecast model to include coronavirus impact for cigarette tax forecast update                                                                                                          | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff              | 16-Mar-20       | T3 - Long Term Projections      | Update other miscellaneous forecast model to include coronavirus impact for other miscellaneous tax forecast update                                                                                          | 1.40 | 245.00      | 343.00                |
| Zhao, Leqi              | Staff              | 16-Mar-20       | T3 - Long Term Projections      | Update rum tax forecast model to include coronavirus impact for rum tax forecast update                                                                                                                      | 2.40 | 245.00      | 588.00                |
| Ban, Menuka             | Manager            | 17-Mar-20       | T3 - Long Term Projections      | Draft preliminary response to German's ask on the IRS tax code for which the definition of US includes PR                                                                                                    | 0.60 | 595.00      | 357.00                |
| Ban, Menuka             | Manager            | 17-Mar-20       | T3 - Long Term Projections      | Research on IO data access internal to EY to understand if there is an easy access to collect the data without additional cost                                                                               | 0.60 | 595.00      | 357.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 17-Mar-20       | T3 - Long Term Projections | Review materials to response to German's ask on the IRS tax code for which the definition of US includes PR                                                                                                                                                     | 1.30 | 595.00      | 773.50                |
| Ban,Menuka            | Manager           | 17-Mar-20       | T3 - Long Term Projections | Review the updated forecast results non-COVID                                                                                                                                                                                                                   | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.      | Senior            | 17-Mar-20       | T3 - Long Term Projections | Initial updates to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for "other tax"                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.      | Senior            | 17-Mar-20       | T3 - Long Term Projections | Initial updates to tax forecasts for Corona Virus (Scenario 1) assuming a 9 month recession and 3 month rebound for Rum cover over                                                                                                                              | 1.90 | 445.00      | 845.50                |
| Burr,Jeremy           | Manager           | 17-Mar-20       | T3 - Long Term Projections | Participate in call with P3 Authority, Ankura, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY) to discuss the Ports transaction.                                                                                       | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review Office of the OMBUDSMAN organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                                                                                                                    | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review Cooperative Development Commission organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                                                                                                         | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review Department of Justice – Office of Inspector General organization structure as of the 12 31 19 testing period to prepare requests for the 03 31 20 testing period.                                                                                        | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review analysis of updated 12 31 19 testing period balances to provide to A. Garcia (FOMB).                                                                                                                                                                     | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Analyze transactional activity / movement in zero balance accounts for ERS and PBA to address questions from Y. Shalev (Proskauer).                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Respond to Y. Shalev (Proskauer) with information regarding the transactional activity / movement in zero balance accounts for ERS and PBA.                                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review response to Y. Shalev (Proskauer) regarding questions surrounding restriction documentation for accounts within the testing population.                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Review priority analysis prepared for the 12 31 19 testing period to rollforward to the 03 31 20 testing period.                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 17-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss the priority for outreach for the 3/31/2020 testing period.<br>Attendees include: S. Chawla (EY), J. Ramirez (EY)                                                                                                             | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Mar-20       | T3 - Long Term Projections | Draft response for E Zayes (FOMB) on pharma considerations                                                                                                                                                                                                      | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Mar-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss long-term forecast                                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Mar-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB) on pharma considerations                                                                                                                                                                                              | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Mar-20       | T3 - Long Term Projections | Research economic implications from near term forecast on long term projections                                                                                                                                                                                 | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 17-Mar-20       | T3 - Long Term Projections | Review and comment on J Davis (McKinsey) pharma letter                                                                                                                                                                                                          | 0.20 | 870.00      | 174.00                |
| Dougherty,Ryan Curran | Senior            | 17-Mar-20       | T3 - Long Term Projections | Prepare analysis projected the full year spend in PayGo using 7 months of actuals.                                                                                                                                                                              | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 17-Mar-20       | T3 - Long Term Projections | Update projected payroll analysis based on comments from G Maldonado (FOMB).                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Eaton,Gregory William | Senior Manager    | 17-Mar-20       | T3 - Long Term Projections | Participate in call with R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), G Eaton (EY), D Mullins (EY), A Gupta (McK), A Sobalbaro (McK), J Davis (McK), J Villamil, A Wolfe, and S O'Rourke (McK) to discuss COVID update decks for FOMB weekly session | 0.90 | 720.00      | 648.00                |
| Eiben,Jaime Rose      | Staff             | 17-Mar-20       | T3 - Long Term Projections | Revise coding in the valuation software to properly account for updated status coding (active v. term vest v. retiree as presented in Milliman data)                                                                                                            | 0.80 | 271.00      | 216.80                |
| Eiben,Jaime Rose      | Staff             | 17-Mar-20       | T3 - Long Term Projections | Revise valuation system coding for JRS paygo calculation for retirees based on different data provided in Milliman census                                                                                                                                       | 1.90 | 271.00      | 514.90                |
| Eiben,Jaime Rose      | Staff             | 17-Mar-20       | T3 - Long Term Projections | Review coding to verify JRS plan provisions are properly reflected in the benefit definitions                                                                                                                                                                   | 0.70 | 271.00      | 189.70                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Hurtado,Sergio Danilo | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with P3 Authority, Ankura, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY) to discuss the Ports transaction. | 0.60 | 445.00      | 267.00                |
| Kane,Collin           | Senior | 17-Mar-20       | T3 - Long Term Projections | Analyze reconciliation between Milliman provided data file and valuation report in connection with incorporating updated data into the June 2016 JRS valuation data       | 1.70 | 405.00      | 688.50                |
| Kebhaj,Suhaib         | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare GIS/land registrastion workstream 1 baseline database                                                                                                             | 2.60 | 445.00      | 1,157.00              |
| Kebhaj,Suhaib         | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare GIS/land registrastion workstream 2 development of GIS map                                                                                                        | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare of GIS/land registrastion workstream 3 layers of data over base GIS map                                                                                           | 1.80 | 445.00      | 801.00                |
| LeBlanc,Samantha      | Staff  | 17-Mar-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and S LeBlanc (EY) to discuss IRS tax code.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and T. Leonis (EY) to discuss next steps in use of cash in PRIDCO cash accounts.                                                | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss PRIDCO bank accounts cash balances.                                              | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), T. Leonis (EY), and J. Benitez (DDEC) to discuss PRIDCO cash balances.                                                         | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), T. Leonis (EY), J. Benitez (DDEC) and R. Rivera (PRIDCO) to understand restrictions and use of cash in PRIDCO cash accounts.   | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), T Leonis (EY) and J. Benitez (FOMB) to discuss cash restrictions at PRIDCO                                                     | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Review O'Melveny legal analysis deck.                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Review PRIDCO Business Plan.                                                                                                                                              | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Review PRIDCO web cash reconciliation.                                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Revise PRIDCO bank activity with cash balance details per S. Tajuddin (EY)'s suggested edits.                                                                             | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare email regarding revised PRIDCO bank activity with cash balance details to A. Levine (EY).                                                                         | 0.10 | 445.00      | 44.50                 |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare email regarding revised PRIDCO bank activity with cash balance details to J. Benitez (DDEC).                                                                      | 0.10 | 445.00      | 44.50                 |
| Leonis,Temisan        | Senior | 17-Mar-20       | T3 - Long Term Projections | Email revised PRIDCO bank activity with cash balance details to S. Tajuddin (EY).                                                                                         | 0.10 | 445.00      | 44.50                 |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Continue preparing Dist. Value in PRIDCO model                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Continue preparing EV valuation in PRIDCO model                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to review valuation model for PRIDCO                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss PRIDCO bank accounts cash balances.                                              | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare email for S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) describing valuation method for PRIDCO's Terminal Value                                            | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare email for S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) describing valuation updates for PRIDCO's Present Value of Terminal Value                          | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Updates                                                                                                                                         | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO model - Bank Account Balance analysis                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO model - Excess Distributable Cash Calculation from bank accounts balance data sheet                                                                        | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Revise PRIDCO model based on internal discussion - Present Value of Terminal Value Calculation                                                                            | 3.60 | 445.00      | 1,602.00              |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO presentation deck                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior | 17-Mar-20       | T3 - Long Term Projections | Review PRIDCO's Municipal Market Disclosure Information Cover Sheet<br>Municipal Securities Rulemaking Board (MSRB) - PIRDCO Update March 28, 2018                        | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam           | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Update formula of restricted cash balance in the PRIDCO model                                                                                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Levy,Sheva R          | Partner/Principal  | 17-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 17-Mar-20       | T3 - Long Term Projections        | Review Fiscal Plan preliminary PayGo projections prior to sending to McKinsey                                                                                                                                                                                                                 | 1.60 | 721.00      | 1,153.60              |
| Mackie,James          | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Participate in a call with COVID working group - not on their common log - see what Dan M has (EY)                                                                                                                                                                                            | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Prepare for PR call regarding COVID-19                                                                                                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Analyze a report on how states are moving away from income tax to identify potential alternatives for Puerto Rico to offset the lost in revenue                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review analysis, and agree presentation for slide deck                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review inventory tax analysis and discuss the implications of freezing or repealing the tax                                                                                                  | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Prepare a heatmap showing which municipalities would be impacted the hardest by the elimination of the inventory tax                                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Prepare presentation material highlighting the key findings from the inventory tax repeal analysis to share with FOMB                                                                                                                                                                         | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the key findings from the inventory tax analysis to incorporate feedback received from the team                                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Update the analysis on repealing inventory taxes to incorporate feedback received from the team                                                                                                                                                                                               | 1.80 | 445.00      | 801.00                |
| Morris,Michael Thomas | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between the 2017 inactive / in-payment JRS files in comparison with the 2019 inactive / in-payment JRS files to assess reasonableness of data provided by the Retirement Board              | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided January 2020) JRS active files with updated 2019 (provided February 2020) JRS active files to assess reasonableness of data provided by the Retirement Board     | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 17-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided January 2020) JRS inactive files with updated 2019 (provided February 2020) JRS inactive files to assess reasonableness of data provided by the Retirement Board | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Land Registration Reform and GIS system design report, review of components and refinement for specifying implementation program to satisfy HUD CDBG DR requirements                                                                                                                          | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Participate in call with R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), G Eaton (EY), D Mullins (EY), A Gupta (McK), A Sobalbaro (McK), J Davis (McK), J Villamil, A Wolfe, and S O'Rourke (McK) to discuss COVID update decks for FOMB weekly session                               | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Organize teaming applications and team discussion of deliverables to respond to FOMB work program                                                                                                                                                                                             | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Refinement of COVID -19 model specifications, defining adjustments and deliverables based on FOMB request                                                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 17-Mar-20       | T3 - Long Term Projections        | Revenue Forecasting - defining parameters, presentation of results and initial estimate of COVID-19 effects on Puerto Rico Government Revenue                                                                                                                                                 | 1.20 | 810.00      | 972.00                |
| Neziroski,David       | Staff              | 17-Mar-20       | T3 - Fee Applications / Retention | Prepare additional edits to exhibits for December application                                                                                                                                                                                                                                 | 1.60 | 245.00      | 392.00                |
| Panagiotakis,Sofia    | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections        | Participate in call with P3 Authority, Ankura, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY) to discuss the Ports transaction.                                                                                                                     | 0.60 | 720.00      | 432.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis, Sofia | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with V. Bernal (FOMB), S. Sarna (EY), S. Panagiotakis (EY) to discuss the flow of slot machine revenue after the formation of the Gaming Commission agency                                                                                  | 1.00 | 720.00      | 720.00                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Analyze bridge between prior fiscal plan measures and current and adding analysis into deck for the Board                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Analyze inventory as a percentage of total revenues by municipality for FY18                                                                                                                                                                                    | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Analyze inventory as a percentage of total revenues by municipality for FY19                                                                                                                                                                                    | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review analysis, and agree presentation for slide deck.                                                                                          | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review inventory tax analysis and discuss the implications of freezing or repealing the tax.                                                                   | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager        | 17-Mar-20       | T3 - Long Term Projections      | Prepare Org chart breakout of CRIM receipts                                                                                                                                                                                                                     | 3.40 | 595.00      | 2,023.00              |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), G Eaton (EY), D Mullins (EY), A Gupta (McK), A Sobalbaro (McK), J Davis (McK), J Villamil, A Wolfe, and S O'Rourke (McK) to discuss COVID update decks for FOMB weekly session | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review analysis, and agree presentation for slide deck.                                                                                          | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Plan of Adjustment         | Participate in conference call to discuss CW cash analysis and required roll forward to February 29, 2020. Attendees include J. Santambrogio (EY), R. Tague (EY), D. Patel (EY).                                                                                | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Prepare draft outline of EY's COVID working group presentation materials                                                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Plan of Adjustment         | Prepare first draft of CW TSA cash balance update to include full output presentation                                                                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Plan of Adjustment         | Prepare updated CW TSA cash summary worksheet to provide Feb 28 balance estimate to FOMB                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review and research inventory tax treatment in other states across the US                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Plan of Adjustment         | Review December CW cash balances summary and workbook to assess structure for estimating ending Feb TSA balance                                                                                                                                                 | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review draft Inventory tax presentation and provide comments                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review GO, CAE and Inventory tax analysis to assess impact on both CW/Bond payment requirements and redistribution to munis                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review initial analysis of inventory tax reduction to munis                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review Munis analysis workbook and source data to assess availability of inventory split between Personal and other property for purposes of inventory tax analysis                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review PRD SUT exemption for COVID prevention supplies and material based on request from G. Ojeda (FOMB)                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review WIP inventory tax workbook to analyze data for use in impact of inventory tax elimination on munis                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Ramirez, Jessica I. | Senior         | 17-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Puerto Rico Municipal Finance Agency.                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I. | Senior         | 17-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Puerto Rico Public Finance Corporation.                                                                                                                                  | 0.60 | 445.00      | 267.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Puerto Rico Tourism Development Fund.                                                                       | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Retirement System for Employees of the Government and Judiciary Retirement System.         | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Retirement System of Puerto Rico Judiciary.                                                | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for Senate.                                                                               | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Send email to Housing Financing Authority for 12/30 follow up after no response after a previous follow up                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Participate in meeting to discuss the priority for outreach for the 3/31/2020 testing period.<br>Attendees include: S. Chawla (EY), J. Ramirez (EY)                                                | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Municipal Finance Agency regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Public Finance Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Tourism Development Fund regarding 3/31/2020 requests for confirmation of open or closed accounts                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Retirement System for Employees of the Government and Judiciary Retirement System regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Retirement System of Puerto Rico Judiciary regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 17-Mar-20       | T3 - Plan of Adjustment | Prepare draft email to Senate regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                       | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X023 marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period                                                 | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Housing Financing Authority account ending in X788 marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period                                                   | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Housing Financing Authority account ending in X911 marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period                                                   | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review University of Puerto Rico account ending in X574 marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period                                                     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Cardiovascular Center of Puerto Rico and the Caribbean Corporation account ending in X019 marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period            | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Day Care Center account ending in Xers marked as 'Need Follow Up' for items requiring follow ups for 9/30/2019 testing period                                                               | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X022 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X023 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X697 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X972 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff  | 17-Mar-20       | T3 - Plan of Adjustment | Review Public Housing Administration account ending in X980 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 17-Mar-20       | T3 - Plan of Adjustment         | Review Public Housing Administration account ending in X999 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 17-Mar-20       | T3 - Plan of Adjustment         | Review Puerto Rico Development Fund account ending in X392 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 17-Mar-20       | T3 - Plan of Adjustment         | Review Office for Promotion of Human Development (OPDH) account ending in X229 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                          | 0.60 | 245.00      | 147.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with R Fuentes (FOMB), A Chepenik (EY), J Santambrogio (EY), G Eaton (EY), D Mullins (EY), A Gupta (McK), A Sobalbaro (McK), J Davis (McK), J Villamil, A Wolfe, and S O'Rourke (McK) to discuss COVID update decks for FOMB weekly session | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with P3 Authority, Ankura, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY) to discuss the Ports transaction.                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Plan of Adjustment         | Participate in conference call to discuss CW cash analysis and required roll forward to February 29, 2020. Attendees include J. Santambrogio (EY), R. Tague (EY), D. Patel (EY).                                                                                | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Plan of Adjustment         | Review fiscal impact of providing social security for teachers over the age of 45 as part of teacher negotiations                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Long Term Projections      | Review historical and projected information on law 70 payments by agency for fiscal plan impact                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 17-Mar-20       | T3 - Plan of Adjustment         | Review long term cash projections assuming payment of pre-petition claw back amounts in preparation for call with N Jaresko (FOMB)                                                                                                                              | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi             | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with P3 Authority, Ankura, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY) to discuss the Ports transaction                                                                                        | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi             | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with V. Bernal (FOMB), S. Sarna (EY), S. Panagiotakis (EY) to discuss the flow of slot machine revenue after the formation of the Gaming Commission agency                                                                                  | 1.00 | 720.00      | 720.00                |
| Sarna, Shavi             | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Review draft analysis of financial impact of potential supplemental emergency funding available for Police and Corrections departments personnel and provide feedback                                                                                           | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review analysis, and agree presentation for slide deck.                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), I. Parks (EY), and J. Moran-Eserski (EY) to review inventory tax analysis and discuss the implications of freezing or repealing the tax.                                                                   | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Plan of Adjustment         | Participate in conference call to discuss CW cash analysis and required roll forward to February 29, 2020. Attendees include J. Santambrogio (EY), R. Tague (EY), D. Patel (EY).                                                                                | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Research benchmarks for inventory tax repeal impacts                                                                                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Review policy questions on social security in order to respond to issues                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Review initial draft of muni shortfall related to COVID impact to provide comments                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Review draft deck on inventory tax repeal to provide comments to team                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Provide list of additional slides with analysis regarding inventory deck                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 17-Mar-20       | T3 - Long Term Projections      | Review revised muni inventory analysis to identify key considerations                                                                                                                                                                                           | 1.20 | 720.00      | 864.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review updated inventory tax deck with new slides to edit                                                                                                                             | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Edit PRIDCO valuation slides to reflect recovery analysis                                                                                                                             | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to review valuation model for PRIDCO                                                                                     | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with L. Olazabal (FOMB) and S. Tajuddin (EY) to discuss cyber security responses                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and T. Leonis (EY) to discuss next steps in use of cash in PRIDCO cash accounts.                                                            | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss PRIDCO bank accounts cash balances.                                                          | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY), and J. Benitez (DDEC) to discuss PRIDCO cash balances.                                                                     | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY), J. Benitez (DDEC) and R. Rivera (PRIDCO) to understand restrictions and use of cash in PRIDCO cash accounts.               | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), T. Leonis (EY) and J. Benitez (FOMB) to discuss cash restrictions at PRIDCO                                                                | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Plan of Adjustment         | Prepare email requesting budget team updates to new disclosure statement                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Prepare email to A. Chepenik (EY) and J. Santambrogio (EY) to describe new valuation analysis on PRIDCO                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Prepare email to D. Desatnik (Proskauer) and E. Barak (Proskauer) to describe additional cash findings                                                                                | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-Mar-20       | T3 - Long Term Projections      | Review PRIDCO valuation analysis: w/respect to terminal value calculation                                                                                                             | 0.40 | 720.00      | 288.00                |
| Venkatramanan,Siddhu   | Manager        | 17-Mar-20       | T3 - Plan of Adjustment         | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for week ending 03/20/2020.     | 0.60 | 595.00      | 357.00                |
| Zhao,Leqi              | Staff          | 17-Mar-20       | T3 - Long Term Projections      | Review charts of coronavirus impact on tax revenues for tax revenue forecast                                                                                                          | 1.70 | 245.00      | 416.50                |
| Zhao,Leqi              | Staff          | 17-Mar-20       | T3 - Long Term Projections      | Review tables of coronavirus impact on tax revenues for tax revenue forecast                                                                                                          | 0.90 | 245.00      | 220.50                |
| Zhao,Leqi              | Staff          | 17-Mar-20       | T3 - Long Term Projections      | Update non-resident withholding forecast model to include coronavirus impact for non-resident withholding tax forecast update                                                         | 2.40 | 245.00      | 588.00                |
| Ban,Menuka             | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Detail review of the best practices of inventory tax research from Amanda                                                                                                             | 1.60 | 595.00      | 952.00                |
| Ban,Menuka             | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Draft second round of response to seek clarity on the ask (US definition in the IRS tax code)                                                                                         | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Review past model on the TCJA impact in PR tax base to setup the updated framework                                                                                                    | 1.40 | 595.00      | 833.00                |
| Ban,Menuka             | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Review the IRS tax codes relevant sections to narrow down the search on section which includes PR in US definition                                                                    | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 2) assuming a 3 month recession and 3 month rebound for "other tax"                                                       | 2.20 | 445.00      | 979.00                |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 2) assuming a 3 month recession and 3 month rebound for corporate income tax                                              | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 2) assuming a 3 month recession and 3 month rebound for MTRV                                                              | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 2) assuming a 3 month recession and 3 month rebound for personal income tax                                               | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 2) assuming a 3 month recession and 3 month rebound for SUT                                                               | 2.40 | 445.00      | 1,068.00              |
| Berger,Daniel L.       | Senior         | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), D Mullins (EY), D Berger (EY), G Eaton (EY) and A Chepenik (EY) on macro impacts and disaster implications of COVID-19 on fiscal plan revenues | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to PRIDCO budgeting process                                                                                                                                                                                | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy           | Manager           | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), L. Klumper (FOMB), A. Lopez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss fiscal plan revisions for Medicaid and the department of Health. | 1.00 | 595.00      | 595.00                |
| Burr,Jeremy           | Manager           | 18-Mar-20       | T3 - Long Term Projections        | Prepare a summary of the Ports Authority concession transaction based on discussions with the P3 Authority as well as the Desirability and Convenience study that was prepared                                                                                        | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia          | Manager           | 18-Mar-20       | T3 - Plan of Adjustment           | Review outstanding information from Financial Institutions for the 12 31 19 testing period as of 03 18 20.                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 18-Mar-20       | T3 - Plan of Adjustment           | Participate in meeting to discuss additional updates to the priority for outreach for the 3/31/2020 testing period.<br>Attendees include: S. Chawla (EY), J. Ramirez (EY)                                                                                             | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Continue to research economic implications from near term forecast on long term projections                                                                                                                                                                           | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), D Mullins (EY), D Berger (EY), G Eaton (EY) and A Chepenik (EY) on macro impacts and disaster implications of COVID-19 on fiscal plan revenues                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Participate in discussion with A Chepenik (EY), R Tague (EY), I Parks (EY), J Moran (EY) and D Patel (EY) to discuss full Act 29, inventory tax and lottery moratorium impacts to muni budgets                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with R Fuentes (FOMB) and A Chepenik (EY) on fiscal and disaster impacts from covid-19 on fiscal plan                                                                                                                                             | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY) and A Chepenik (EY) to discuss N Jaresko (FOMB) feedback on inventory tax repeal                                                                                                                                                | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                              | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Plan of Adjustment           | Participate in conference call with N Jaresko (FOMB), G Malhotra (EY) and A Chepenik (EY) to discuss financial impact on long term cash projections as a result of recent developments                                                                                | 1.00 | 870.00      | 870.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Prepare analysis for McKinsey team on cash waterfall for IFCUs                                                                                                                                                                                                        | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Prepare follow up analysis on fiscal impacts from COVID on long-term projections                                                                                                                                                                                      | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Plan of Adjustment           | Research and prepare note on CAFR timing                                                                                                                                                                                                                              | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Research and send note on Cano project to J Burr (EY)                                                                                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Fee Applications / Retention | Review December time fee application                                                                                                                                                                                                                                  | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Review land registration analysis for unified parcel registry implications on long-term forecast                                                                                                                                                                      | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-Mar-20       | T3 - Long Term Projections        | Work on follow up analysis to inventory tax repeal analysis                                                                                                                                                                                                           | 0.90 | 870.00      | 783.00                |
| Day,Timothy Sean      | Manager           | 18-Mar-20       | T3 - Long Term Projections        | Analyze benefits described in PREPA/UTIER collective bargaining agreement by crossreferencing with previously received documents                                                                                                                                      | 1.60 | 519.00      | 830.40                |
| Dougherty,Ryan Curran | Senior            | 18-Mar-20       | T3 - Long Term Projections        | Participate in discussion with N Irizarry (FOMB) and R Dougherty (EY) to discuss Education payroll projections.                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Dougherty,Ryan Curran | Senior            | 18-Mar-20       | T3 - Long Term Projections        | Participate in meeting with J York (Conway), T Ahlberg (Conway) and R Dougherty (EY) to discuss moratorium in regards to the reconciliation of clawback revenues.                                                                                                     | 0.30 | 445.00      | 133.50                |
| Eaton,Gregory William | Senior Manager    | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), D Mullins (EY), D Berger (EY), G Eaton (EY) and A Chepenik (EY) on macro impacts and disaster implications of COVID-19 on fiscal plan revenues                                                                                 | 0.40 | 720.00      | 288.00                |
| Eiben,Jaime Rose      | Staff             | 18-Mar-20       | T3 - Long Term Projections        | Revise valuation system coding for JRS paygo calculation for terminated vested participants based on different data provided in Milliman census                                                                                                                       | 0.90 | 271.00      | 243.90                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Eiben,Jaime Rose     | Staff              | 18-Mar-20       | T3 - Long Term Projections      | Perform reconciliation between valuation system results for active JRS participants in comparison to the valuation report                                                                        | 0.50 | 271.00      | 135.50                |
| Eiben,Jaime Rose     | Staff              | 18-Mar-20       | T3 - Long Term Projections      | Revise valuation system coding for JRS paygo calculation for active participants based on different data provided in Milliman census                                                             | 0.40 | 271.00      | 108.40                |
| Glavin,Amanda Jane   | Staff              | 18-Mar-20       | T3 - Long Term Projections      | Identify IRS provisions related to environmental taxes in Puerto Rico                                                                                                                            | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane   | Staff              | 18-Mar-20       | T3 - Long Term Projections      | Identify IRS provisions related to excise taxes in Puerto Rico                                                                                                                                   | 1.10 | 245.00      | 269.50                |
| Kebhaj,Suhaib        | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Coordinate draft review process of GIS/land registration report                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib        | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Prepare analytical presentation of GIS/land registration steps and workstreams                                                                                                                   | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib        | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Prepare draft of GIS/land registration report                                                                                                                                                    | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib        | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Prepare section drafts in response to comments on GIS/land registration report                                                                                                                   | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan       | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to review PRIDCO comparable analysis.                                                                                                 | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan       | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and T. Leonis (EY) to discuss proposed PRIDCO Fiscal Plan.                                                                                             | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan       | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Review PRIDCO baseline cashflow projections in order to provide comments to team                                                                                                                 | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan       | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Review PRIDCO cash consolidation account mapping.                                                                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan       | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Review PRIDCO inflows.                                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss financial projections for PRIDCO fiscal plan                                                                             | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to review COMPs in valuation model for PRIDCO                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to review PRIDCO comparable analysis.                                                                                                 | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Prepare operational analysis driven by PRIDCO's COMPs analysis                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Continue to prepare operational analysis driven by PRIDCO's COMPs analysis                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Prepare PRIDCO revised forecast driven by COMPS analysis                                                                                                                                         | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Review PRIDCO baseline Cashflows presentation                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Review PRIDCO comparable companies from COMPs analysis                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Update PRIDCO model to reflect revised debt capital structure                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R         | Partner/Principal  | 18-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                         | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R         | Partner/Principal  | 18-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                         | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R         | Partner/Principal  | 18-Mar-20       | T3 - Long Term Projections      | Identify review elements needed for Section 218 Social Security agreement                                                                                                                        | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 18-Mar-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and K Nicholl (Segal) to discuss census data from retirement systems                                                                                        | 0.30 | 721.00      | 216.30                |
| Mackie,James         | Executive Director | 18-Mar-20       | T3 - Long Term Projections      | Analyze COVID-19 economic effects for PR                                                                                                                                                         | 1.20 | 810.00      | 972.00                |
| Mackie,James         | Executive Director | 18-Mar-20       | T3 - Long Term Projections      | Draft PR land registration letter                                                                                                                                                                | 1.20 | 810.00      | 972.00                |
| Mackie,James         | Executive Director | 18-Mar-20       | T3 - Long Term Projections      | Update PR land registration letter for comments received from team                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Malhotra,Gaurav      | Partner/Principal  | 18-Mar-20       | T3 - Plan of Adjustment         | Participate in conference call with N Jaresko (FOMB), G Malhotra (EY) and A Chepenik (EY) to discuss financial impact on long term cash projections as a result of recent developments           | 1.00 | 870.00      | 870.00                |
| Moran-Eserski,Javier | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in a working call with G. Ojeda (FOMB), R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss effects of Inventory tax on Muni's, and sense check numbers | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 18-Mar-20       | T3 - Long Term Projections      | Participate in discussion with A Chepenik (EY), R Tague (EY), I Parks (EY), J Moran (EY) and D Patel (EY) to discuss full Act 29, inventory tac and lottery moratorium impacts to muni budgets   | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Prepare an analysis to quantify the impact that repealing inventory taxes would have on the Munis ability to pay for CAE and other debt                                                                                                                                                   | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Review munis FY20 budgets to identify the breakdown on their outstanding debt (principal vs. interest)                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Review proposed bill P.S. 1497 to identify what are the proposed changes to inventory taxes                                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the key findings from the inventory tax analysis to incorporate feedback received from the client                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Update the analysis to quantify the impact that repealing inventory taxes would have on the Munis ability to pay for CAE and other debt to incorporate feedback received from the team                                                                                                    | 1.10 | 445.00      | 489.50                |
| Morris,Michael Thomas | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 TRS active files with 2019 TRS active files to assess reasonableness of data provided by the Retirement Board                                                              | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between the 2017 TRS inactive files with 2019 TRS inactive files to assess reasonableness of data provided by the Retirement Board                                                      | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 18-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided January 2020) TRS active files with updated 2019 (provided February 2020) TRS active files to assess reasonableness of data provided by the Retirement Board | 2.50 | 405.00      | 1,012.50              |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | COVID-19 effect on Puerto Rico Revenue Forecast - developing model and specifying incorporation of state estimates as a comparison benchmark                                                                                                                                              | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | COVID-19 effect on Puerto Rico revenue forecast - review of initial estimates, refinement of model, corrections of specification errors                                                                                                                                                   | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | Land Registration - Final reconciliation of all edits, changes and additions, correction of table, formatting of text and transmission to FOMB                                                                                                                                            | 3.70 | 810.00      | 2,997.00              |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | Land Registration GIS - Detail revisions, editing and content enhancement to advisory memo to FMOB on planning, staging and development of a GIS system to meet HUD CDBG-DR requirements, including state land registration experience and systems and property tax system integration    | 4.10 | 810.00      | 3,321.00              |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), D Mullins (EY), D Berger (EY), G Eaton (EY) and A Chepenik (EY) on macro impacts and disaster implications of COVID-19 on fiscal plan revenues                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 18-Mar-20       | T3 - Long Term Projections        | Participate in discussion with D Patel (EY), D Mullins (EY) about COVID economic impact scenarios in preparation for COVID working group presentation                                                                                                                                     | 0.30 | 810.00      | 243.00                |
| Neziroski,David       | Staff              | 18-Mar-20       | T3 - Fee Applications / Retention | Make amendments to exhibit D for December monthly application                                                                                                                                                                                                                             | 3.10 | 245.00      | 759.50                |
| Panagiotakis,Sofia    | Senior Manager     | 18-Mar-20       | T3 - Long Term Projections        | Participate in a discussion with S. Panagiotakis (EY) and R. Tan (EY) to discuss Law 70 build in fiscal plan and prior year treatment of amount.                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 18-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), L. Klumper (FOMB), A. Lopez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss fiscal plan revisions for Medicaid and the department of Health.                     | 1.00 | 720.00      | 720.00                |
| Parks,Ian             | Manager            | 18-Mar-20       | T3 - Long Term Projections        | Participate in a working call with G. Ojeda (FOMB), R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss effects of Inventory tax on Muni's, and sense check numbers                                                                                          | 0.60 | 595.00      | 357.00                |
| Parks,Ian             | Manager            | 18-Mar-20       | T3 - Long Term Projections        | Participate in a working call with R. Tague (EY), D Patel (EY), and I. Parks (EY), to discuss slide deck on effect of COVID-19 for the Board                                                                                                                                              | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Participate in discussion with A Chepenik (EY), R Tague (EY), I Parks (EY), J Moran (EY) and D Patel (EY) to discuss full Act 29, inventory tax and lottery moratorium impacts to muni budgets   | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Participate in discussion with I Parks (EY) to review COVID response slides and discuss workplan to complete draft                                                                               | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Participate in working session with A Chepenik (EY) and I Parks (EY) to review and update COVID response presentation                                                                            | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Prepare a COVID-19 slide on its impact, and the federal government's response                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Research effect of lottery being halted due to COVID-19                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 18-Mar-20       | T3 - Long Term Projections | Updating wording in tables to include footnotes to Municipal impact of inventory tax and changing basis from FY19 A to FY20 Budget                                                               | 1.30 | 595.00      | 773.50                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in a working call with G. Ojeda (FOMB), R. Tague (EY), D Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss effects of Inventory tax on Muni's, and sense check numbers | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in a working call with R. Tague (EY), D Patel (EY), and I. Parks (EY), to discuss slide deck on effect of COVID-19 for the Board                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), D Mullins (EY), D Berger (EY), G Eaton (EY) and A Chepenik (EY) on macro impacts and disaster implications of COVID-19 on fiscal plan revenues            | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in discussion with A Chepenik (EY), R Tague (EY), I Parks (EY), J Moran (EY) and D Patel (EY) to discuss full Act 29, inventory tax and lottery moratorium impacts to muni budgets   | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in discussion with D Patel (EY), D Mullins (EY) about COVID economic impact scenarios in preparation for COVID working group presentation                                            | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in discussion with D Patel (EY), I Parks (EY) to review COVID response slides and discuss workplan to complete draft                                                                 | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Participate in working session with A Chepenik (EY) and I Parks (EY) to review and update COVID response presentation                                                                            | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Prepare template for global impact dashboard slide to be included in COVID working group presentation                                                                                            | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Prepare template slide for Emergency Declaration and Comprehensive Stimulus Package for COVID working group presentation                                                                         | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Prepare template slide for COVID revenue impact scenarios                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Research tax code and communicate with individuals on EY tax team and G Ojeda (FOMB) regarding request to identify where in the code PR is included in the definition of the US                  | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Review and aggregate materials for draft COVID working group presentation including global reaction, historical trends and government response slides                                            | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Review and prepare historical tax revenue impact and State reserve fund build-up slides for COVID working group presentation                                                                     | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Review Federal response packages currently being negotiated                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Review inventory tax elimination heatmap vs Act 29 repeal heatmap to validate impacts at the muni level                                                                                          | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 18-Mar-20       | T3 - Long Term Projections | Review latest updates on legislation regarding elimination/moratorium of inventory tax                                                                                                           | 0.20 | 720.00      | 144.00                |
| Ramirez,Jessica I. | Senior         | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Solid Waste Authority.                                                                   | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information for State Office of Energy Public Policy.                             | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I. | Senior         | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Statistics Institute.                                                                                     | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior             | 18-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss additional updates to the priority for outreach for the 3/31/2020 testing period.<br>Attendees include: S. Chawla (EY), J. Ramirez (EY)                                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.      | Senior             | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Solid Waste Authority regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to State Office of Energy Public Policy regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior             | 18-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Statistics Institute regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Office for Promotion of Human Development (OPDH) account ending in X309 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Authority for the Financing of Infrastructure of Puerto Rico account ending in X516 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                    | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X663 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                            | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X455 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X315 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X713 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X439 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X447 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 18-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X463 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                     | 0.60 | 245.00      | 147.00                |
| Santambrogio, Juan       | Executive Director | 18-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), L. Klumper (FOMB), A. Lopez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss fiscal plan revisions for Medicaid and the department of Health. | 1.00 | 810.00      | 810.00                |
| Santambrogio, Juan       | Executive Director | 18-Mar-20       | T3 - Long Term Projections | Review analysis of universal healthcare changes in fiscal plan including impact on budget                                                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 18-Mar-20       | T3 - Plan of Adjustment    | Review updated version of cash analysis with cash balances as of February 2020 and assuming POA terms                                                                                                                                                                 | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 18-Mar-20       | T3 - Plan of Adjustment    | Review updated analysis of cash balances as of February 2020 reflecting impact of plan of adjustment terms                                                                                                                                                            | 2.80 | 810.00      | 2,268.00              |
| Sarna, Shavi             | Senior Manager     | 18-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), L. Klumper (FOMB), A. Lopez (FOMB), McKinsey, J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss fiscal plan revisions for Medicaid and the department of Health  | 1.00 | 720.00      | 720.00                |
| Tague, Robert            | Senior Manager     | 18-Mar-20       | T3 - Long Term Projections | Participate in a working call with G. Ojeda (FOMB), R. Tague (EY), D. Patel (EY), I. Parks (EY), and J. Moran-Eserski (EY) to discuss effects of Inventory tax on Muni's, and sense check numbers                                                                     | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in a working call with R. Tague (EY), D Patel (EY), and I. Parks (EY), to discuss slide deck on effect of COVID-19 for the Board                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in discussion with A Chepenik (EY), R Tague (EY), I Parks (EY), J Moran (EY) and D Patel (EY) to discuss full Act 29, inventory tax and lottery moratorium impacts to muni budgets | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY) and A Chepenik (EY) to discuss N Jaresko (FOMB) feedback on inventory tax repeal                                                                         | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Review latest draft of inventory tax impact to discuss with FOMB                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare edits on muni inventory tax impact analysis deck to send revised version to G. Ojeda (FOMB).                                                                                           | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Make additional edits to inventory tax analysis deck to send final to N. Jaresko (FOMB) for review                                                                                             | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare analysis on impact of inventory tax freeze on CAE for munis                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare summary of key considerations related to CAE with inventory freeze                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Review CAE analysis presentation to provide comments to team for edits                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare summary of key points related to CAE obtained from Ankura                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare summary of CAE analysis to send to N. Jaresko (FOMB) per request                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare CAE muni summary tables of top impacted to share with FOMB per request                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare full detail analysis of muni CAE with comparison impact calcs.                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare summary of all muni taxes with details of CAE to respond to questions raised by FOMB                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss financial projections for PRIDCO fiscal plan                                                                           | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to review COMPs in valuation model for PRIDCO                                                                                     | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Burr (EY) and S. Tajuddin (EY) to PRIDCO budgeting process                                                                                                         | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and T. Leonis (EY) to discuss proposed PRIDCO Fiscal Plan.                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Prepare slides for M. Lopez (FOMB) re: Social Security Task Force Kick off                                                                                                                     | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Review background information relating to GDB-DRA debts for PRIDCO                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Review early incentive programs (VTP) to understand utility to PRIDCO                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-Mar-20       | T3 - Long Term Projections      | Review preliminary paygo projections for fiscal plan                                                                                                                                           | 0.50 | 720.00      | 360.00                |
| Tan,Riyandi            | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with A. Ghosh (McKinsey) and R. Tan (EY) to discuss Law 70 build in fiscal plan.                                                                                   | 0.80 | 595.00      | 476.00                |
| Tan,Riyandi            | Manager        | 18-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with S. Panagiotakis (EY) and R. Tan (EY) to discuss Law 70 build in fiscal plan and prior year treatment of amount.                                               | 0.40 | 595.00      | 238.00                |
| Venkatramanan,Siddhu   | Manager        | 18-Mar-20       | T3 - Plan of Adjustment         | Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/20/2020.                      | 0.80 | 595.00      | 476.00                |
| Zhao,Leqi              | Staff          | 18-Mar-20       | T3 - Long Term Projections      | Update Act 154 tax forecast model to include 50 percent of coronavirus impact for Act 154 tax forecast update                                                                                  | 2.20 | 245.00      | 539.00                |
| Zhao,Leqi              | Staff          | 18-Mar-20       | T3 - Long Term Projections      | Update alcohol tax forecast model to include 50 percent of coronavirus impact for alcohol tax forecast update                                                                                  | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 18-Mar-20       | T3 - Long Term Projections      | Update cigarette tax forecast model to include 50 percent of coronavirus impact for cigarette tax forecast update                                                                              | 2.40 | 245.00      | 588.00                |
| Ban,Menuka             | Manager        | 19-Mar-20       | T3 - Long Term Projections      | Draft final response to German's ask on the IRS tax code for which the definition of US includes PR                                                                                            | 1.60 | 595.00      | 952.00                |
| Ban,Menuka             | Manager        | 19-Mar-20       | T3 - Long Term Projections      | Review Clark County report for the permitting system examples                                                                                                                                  | 1.10 | 595.00      | 654.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                         | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka                   | Manager | 19-Mar-20       | T3 - Long Term Projections | Review the draft on additional information to the GASB-77 document                                                                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Ban,Menuka                   | Manager | 19-Mar-20       | T3 - Long Term Projections | Revise dong Business/Permitting memo to respond to the sections that Lizzie requested                                                                                                                                                                                                               | 1.70 | 595.00      | 1,011.50              |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Update tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for "other tax"                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Update tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for corporate income tax                                                                                                                                                                      | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Update tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for MTRV                                                                                                                                                                                      | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Initial updates to tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for personal income tax                                                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Update tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for Rum cover over                                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Update tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for SUT                                                                                                                                                                                       | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.             | Senior  | 19-Mar-20       | T3 - Long Term Projections | Participate in follow up call with J Mackie (EY), D Mullins (EY), D Berger (EY) and A Chepenik (EY) to discuss additional analysis and calculations discussed with N Jaresko (FOMN)                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Blanco Rodriguez,Paola Marie | Senior  | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 445.00      | 623.00                |
| Bradley,Trenton              | Senior  | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 445.00      | 623.00                |
| Burr,Jeremy                  | Manager | 19-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), and R. Dougherty (EY) to discuss revisions to the fiscal plan                                                                  | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy                  | Manager | 19-Mar-20       | T3 - Long Term Projections | Participate in working session with A Lopez (FOMB) and J Burr (EY) to discuss the FY21 budget for DDEC agencies                                                                                                                                                                                     | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy                  | Manager | 19-Mar-20       | T3 - Long Term Projections | Prepare summary analysis of horse racing waterfall distributions of electronic gaming revenues to support a gaming commission presentation to the FOMB                                                                                                                                              | 1.80 | 595.00      | 1,071.00              |
| Chan,Jonathan                | Senior  | 19-Mar-20       | T3 - Plan of Adjustment    | Prepare Relativity data export as of 19 March 2020 to reconcile changes in number of accounts reported as of 31 December 2019 testing period.                                                                                                                                                       | 1.40 | 445.00      | 623.00                |
| Chan,Jonathan                | Senior  | 19-Mar-20       | T3 - Plan of Adjustment    | Review file names of received document as of 03/19/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                                                                                                       | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan                | Senior  | 19-Mar-20       | T3 - Plan of Adjustment    | Review request to Land Authority for bank balance information as of 3/19/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Chawla,Sonia                 | Manager | 19-Mar-20       | T3 - Plan of Adjustment    | Review updated analysis of updated 12 31 19 testing period balances to provide to A. Garcia (FOMB).                                                                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia                 | Manager | 19-Mar-20       | T3 - Plan of Adjustment    | Review response to Y. Shalev (Proskauer) regarding questions surrounding restriction comments for ERS account X728 at Banco Popular.                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia                 | Manager | 19-Mar-20       | T3 - Plan of Adjustment    | Review outstanding information for updated First Bank contract to obtain access to Housing Finance Authority and Public Housing Administration accounts.                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia                 | Manager | 19-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting with A. Garcia (FOMB) to discuss the 12 31 19 testing period cash balances.                                                                                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia                 | Manager | 19-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss FOMB request regarding December 2019 balances for Banco Popular account ending in X016<br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                                                                                              | 0.60 | 595.00      | 357.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Continue working on COVID macro materials for R Fuentes (FOMB)                                                                                                                                                                                                                                      | 1.80 | 870.00      | 1,566.00              |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY) to review COVID working group presentation and complete live changes to final version of document                                                                                                                                            | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO valuation slides.                                                                                                                                       | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), A Chepenik (EY) and D Patel (EY) to discuss revenue impacts and discuss additional scenarios for COVID working group presentation                                                                                                                          | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with R Romeau (Devtech) and A Chepenik (EY) on long-term forecast.                                                                                                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I Parks (EY), J Moran (EY), A Chepenik (EY) and D Patel (EY) to discuss model to quantify Act 29, Inventory tax, and Lottery collection legislative initiatives                                                                                             | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in discussion with A Chepenik (EY), S. Sarna (EY), and D Mullins (EY) to review COVID all revenue impact scenarios                                                                                                                                                                      | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in follow up call with J Mackie (EY), D Mullins (EY), D Berger (EY) and A Chepenik (EY) to discuss additional analysis and calculations discussed with N Jaresko (FOMN)                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in working session with A Chepenik (EY) and I Parks (EY) to review and update COVID response presentation                                                                                                                                                                               | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Work on editing long-term COVID macro implication materials                                                                                                                                                                                                                                         | 2.90 | 870.00      | 2,523.00              |
| Day,Timothy Sean      | Manager           | 19-Mar-20       | T3 - Long Term Projections | Assess potential impact of UTIER CBA benefits on existing PREPA projection scenarios                                                                                                                                                                                                                | 2.30 | 519.00      | 1,193.70              |
| Dougherty,Ryan Curran | Senior            | 19-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey, R. Tan (EY), S. Sarna (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to discuss revisions on the measures for Corrections.                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 19-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), and R. Dougherty (EY) to discuss revisions to the fiscal plan                                                                  | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 19-Mar-20       | T3 - Long Term Projections | Participate in call with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the impact of the Corrections measures revisions for FY21 to FY23.                                                                                                                                      | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior            | 19-Mar-20       | T3 - Long Term Projections | Review Fiscal Plan to understand which agencies include updated Law 70 amounts.                                                                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Garcia,Francisco R.   | Senior Manager    | 19-Mar-20       | T3 - Plan of Adjustment    | Review updated cash supporting documents population analysis.                                                                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager    | 19-Mar-20       | T3 - Plan of Adjustment    | Review analysis of changes in BDE account x016 to identify differences between reported values.                                                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager    | 19-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss FOMB request regarding December 2019 balances for Banco Popular account ending in X016<br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                                                                                              | 0.60 | 720.00      | 432.00                |
| Glavin,Amanda Jane    | Staff             | 19-Mar-20       | T3 - Long Term Projections | Preparing summary on IRS provision related to defining Puerto Rico as part of the US for a provision related to excise tax                                                                                                                                                                          | 1.60 | 245.00      | 392.00                |
| Jerneycic,Daniel J    | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 870.00      | 1,218.00              |
| Kebhaj,Suhaib         | Senior            | 19-Mar-20       | T3 - Long Term Projections | COVID -19 analysis, Individual, Corporate and Sales tax trends in recession                                                                                                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior            | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Analysis, Idaho, largest decline in sales tax revenue in 2008 recession                                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior            | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Analysis, Michigan, 2nd largest decline in corporate income tax revenue in 2008 recession                                                                                                                                                                                                  | 1.40 | 445.00      | 623.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib        | Senior             | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Analysis, New Hampshire, largest decline in individual income tax revenue in 2008 recession                                                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib        | Senior             | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Analysis, Property tax trends in recession                                                                                                                                                                                                                                                 | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib        | Senior             | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revise trends of revenue in recession period                                                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| LeBlanc,Samantha     | Staff              | 19-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) regarding next steps in CDBG and FEMA related presentations.                                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO Flow of Funds deck.                                                                                                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO valuation slides.                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO debt coverage.                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss valuation slides on PRIDCO'                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) regarding next steps in CDBG and FEMA related presentations.                                                                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review AAFAF's Letter discussing PRIDCO's FY20 Fiscal Plan.                                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review El Vocero news articles about managing the future of PRIDCO employees.                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review PRIDCO Fiscal Plan.                                                                                                                                                                                                                                                                          | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review revised PRIDCO Fiscal Plan model created by Ankura.                                                                                                                                                                                                                                          | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan       | Senior             | 19-Mar-20       | T3 - Long Term Projections | Send PRIDCO Flow of Funds deck to S. Tajuddin (EY), E. Barak (Proskauer), and D. Desatnik (Proskauer) for review.                                                                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Continue prepare PRIDCO BP COMPS-based forecast                                                                                                                                                                                                                                                     | 2.20 | 445.00      | 979.00                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO valuation slides.                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO debt coverage.                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss valuation slides on PRIDCO                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), to discuss fiscal plan projections for PRIDCO.                                                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare 5-year-increment reconciliation of PRIDCO's COMPS-based forecast                                                                                                                                                                                                                            | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO BP COMPS-based forecast                                                                                                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Research comparable real estate companies for PRIDCO BP model                                                                                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Update PRIDCO model with revised discount factor for the PV calculation                                                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 19-Mar-20       | T3 - Long Term Projections | Update PRIDCO's COMPS analysis in the PRIDCO BP model                                                                                                                                                                                                                                               | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R         | Partner/Principal  | 19-Mar-20       | T3 - Long Term Projections | Review categories of participants impacted in draft Social Security legislation                                                                                                                                                                                                                     | 0.60 | 721.00      | 432.60                |
| Mackie,James         | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Analyze effect of COVID-19 on PR economy                                                                                                                                                                                                                                                            | 1.60 | 810.00      | 1,296.00              |
| Mackie,James         | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in follow up call with J Mackie (EY), D Mullins (EY), D Berger (EY) and A Chepenik (EY) to discuss additional analysis and calculations discussed with N Jaresko (FOMN)                                                                                                                 | 0.40 | 810.00      | 324.00                |
| Miles,Melissa J      | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review the analysis that freezing inventory taxes to FY2019 levels would have on munis                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in a working session with I. Parks (EY), and J. Moran-Eserski (EY) to discuss the impact that freezing inventory taxes at FY2019 levels would have on the municipalities                                                                                                                | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I Parks (EY), J Moran (EY), A Chepenik (EY) and D Patel (EY) to discuss model to quantify Act 29, Inventory tax, and Lottery collection legislative initiatives                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare a heatmap showing which municipalities would be impacted the hardest by the freezing of the inventory tax at FY2019 levels                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the impact that freezing inventory taxes at FY2019 levels would have on CAE and GO debt                                                                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the impact that freezing inventory taxes at FY2019 levels would have on the Munis operating budget                                                                                                                                                            | 2.30 | 445.00      | 1,023.50              |
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Prepare presentation material highlighting the key findings from the inventory tax freeze analysis to share with FOMB                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 19-Mar-20       | T3 - Long Term Projections | Update the analysis to quantify the impact that freezing inventory taxes at FY2019 levels would have on the Munis operating budget to include feedback received from the team                                                                                                                 | 1.30 | 445.00      | 578.50                |
| Morris,Michael Thomas | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 ERS law 1 active files with updated 2019 ERS law 1 active files to assess reasonableness of data provided by the Retirement Board                                              | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided Dec 2019) ERS law 1 active files with updated 2019 (provided Feb 2020) ERS law 1 active files to assess reasonableness of data provided by the Retirement Board  | 2.70 | 405.00      | 1,093.50              |
| Morris,Michael Thomas | Senior             | 19-Mar-20       | T3 - Long Term Projections | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided January 2020) TRS inactive files with updated 2019 (provided February 2020) TRS inactive files to assess reasonableness of data provided by the Retirement Board | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Puerto Rico Revenue Effects - revise and correcting alternative scenario effects. Correcting issues associated with estimation beyond the range of the data, formatting revised scenario for presentation to FOMB board                                                              | 2.60 | 810.00      | 2,106.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue Effects on Puerto Rico - Drafting scenarios and interpretation of results, inserting and formatting graphs and figures into report for FOMB board                                                                                                                            | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue Effects on Puerto Rico - Empirically identifying experience of the US states and Puerto Rico for past recession, formatting and transmitting document                                                                                                                        | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue Effects on Puerto Rico - Identifying and specifying two COVID-19 revenue scenario effects (50% recession effect, 3 month duration, 3month rebound and 150%, 12 month, 12 month                                                                                               | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue Effects on Puerto Rico - modeling scenarios of revenue effects of the COVID-19 virus on Puerto Rico, Specifying model and establishing economic performance variables to estimate, defining scenarios, estimating scenario1                                                  | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue Effects on Puerto Rico - modeling, estimating scenario 2, outputting tabular results creating graphical results, drafting descriptions of assumptions                                                                                                                        | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) and D Patel (EY) to discuss results of additional conservative and aggressive COVID impact scenarios for COVID working group presentation                                                                                                             | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), A Chepenik (EY) and D Patel (EY) to discuss revenue impacts and discuss additional scenarios for COVID working group presentation                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in discussion with A Chepenik (EY), S. Sarna (EY), and D Mullins (EY) to review COVID all revenue impact scenarios                                                                                                                                                                | 0.30 | 810.00      | 243.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 19-Mar-20       | T3 - Long Term Projections        | Participate in follow up call with J Mackie (EY), D Mullins (EY), D Berger (EY) and A Chepenik (EY) to discuss additional analysis and calculations discussed with N Jaresko (FOMN)                                                                                                                | 0.40 | 810.00      | 324.00                |
| Neziroski, David    | Staff              | 19-Mar-20       | T3 - Fee Applications / Retention | Finalize the December monthly application                                                                                                                                                                                                                                                          | 4.30 | 245.00      | 1,053.50              |
| Panagiotakis, Sofia | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneyic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis, Sofia | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with McKinsey, R. Tan (EY), S. Sarna (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to discuss revisions on the measures for Corrections.                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), and R. Dougherty (EY) to discuss revisions to the fiscal plan                                                                 | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the impact of the Corrections measures revisions for FY21 to FY23.                                                                                                                                     | 1.60 | 720.00      | 1,152.00              |
| Panagiotakis, Sofia | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of fiscal plan revisions to the FY21 budget.                                                                                                                                                                 | 1.00 | 720.00      | 720.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | Review the COVID-19 response deck from various parties                                                                                                                                                                                                                                             | 3.20 | 595.00      | 1,904.00              |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | COVID-19 Affect on Munis - Analyzing top 5 and least 5 in dollars in % of COVID                                                                                                                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | COVID-19 Affect on Munis, analyze top 5 and least 5 in dollars in % of Act 29                                                                                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | COVID-19 Affect on Munis, analyze top 5 and least 5 in dollars in % of Inventory Freeze                                                                                                                                                                                                            | 2.40 | 595.00      | 1,428.00              |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review the analysis that freezing inventory taxes to FY2019 levels would have on munis                                                                                                                                    | 0.80 | 595.00      | 476.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | Participate in a working session with I. Parks (EY), and J. Moran-Eserski (EY) to discuss the impact that freezing inventory taxes at FY2019 levels would have on the municipalities                                                                                                               | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), I Parks (EY), J Moran (EY), A Chepenik (EY) and D Patel (EY) to discuss model to quantify Act 29, Inventory tax, and Lottery collection legislative initiatives                                                                                            | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 19-Mar-20       | T3 - Long Term Projections        | Prepare slide deck outline COVID-19 affect on Munis                                                                                                                                                                                                                                                | 1.20 | 595.00      | 714.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with A Chepenik (EY), D Patel (EY) to review COVID working group presentation and complete live changes to final version of document                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with D Mullins (EY) and D Patel (EY) to discuss results of additional conservative and aggressing COVID impact scenarios for COVID working group presentation                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with D Mullins (EY), A Chepenik (EY) and D Patel (EY) to discuss revenue impacts and discuss additional scenarios for COVID working group presentation                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), I Parks (EY), J Moran (EY), A Chepenik (EY) and D Patel (EY) to discuss model to quantify Act 29, Inventory tax, and Lottery collection legislative initiatives                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in discussion with A Chepenik (EY), S. Sarna (EY), and D Mullins (EY) to review COVID all revenue impact scenarios                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections        | Participate in meeting with D Patel (EY), T Leonis (EY), and S LeBlanc (EY) regarding next steps in CDBG and FEMA related presentations.                                                                                                                                                           | 0.20 | 720.00      | 144.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Provide G Ojeda (FOMB) update about IRS provision in PR's tax code for PR inclusion in definition of US                                                                        | 0.20 | 720.00      | 144.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Research and update current COVID-19 global reaction and trends slides for most update date new and stats to include in COVID working group slides                             | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Research latest expert views on impact of COVID to US and Global economy for use as reference again revenue impact scenarios in COVID working group presentation               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Review and prepare final COVID working group presentation                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Review and update draft of COVID working group slides                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Review FEMA/CDBG Emergency Declaration and definition of Cat B for use in COVID working group presentation                                                                     | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Review revenue scenario 1 and prepare revenue assumptions and impacts slide for COVID working group presentation                                                               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 19-Mar-20       | T3 - Long Term Projections | Update three COVID revenue impact scenarios and prepare for use in COVID working group presentation                                                                            | 0.80 | 720.00      | 576.00                |
| Ramirez,Jessica I.      | Senior         | 19-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information for Teacher Retirement System.                   | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior         | 19-Mar-20       | T3 - Plan of Adjustment    | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 03/19/2020 to update the managed by field for accurate reporting | 2.90 | 445.00      | 1,290.50              |
| Ramirez,Jessica I.      | Senior         | 19-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Teacher Retirement System regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information           | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X792 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period              | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Public Broadcasting Corporation account ending in X593 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period              | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Housing Financing Authority account ending in X518 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                              | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Project Corporation ENLACE Cano Martin Pena account ending in X369 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period              | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Model Forest account ending in X650 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                             | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Fiscal Agency & Financial Advisory Authority (AAFAF) account ending in X717 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Convention Center District Authority of Puerto Rico account ending in X590 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period      | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Convention Center District Authority of Puerto Rico account ending in X604 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period      | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Convention Center District Authority of Puerto Rico account ending in X473 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 19-Mar-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account ending in X368 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                       | 0.60 | 245.00      | 147.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 19-Mar-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account ending in X348 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff              | 19-Mar-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account ending in X285 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff              | 19-Mar-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account ending in X885 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                           | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Deborah | Staff              | 19-Mar-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account ending in X325 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 19-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss FOMB request regarding December 2019 balances for Banco Popular account ending in X016<br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                                                                                             | 0.60 | 245.00      | 147.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO valuation slides.                                                                                                                                      | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneyic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO debt coverage.                                                                                                                                                                | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss valuation slides on PRIDCO                                                                                                                                                          | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), and R. Dougherty (EY) to discuss revisions to the fiscal plan                                                                 | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Plan of Adjustment    | Prepare updated version of cash balance analysis as of February including POA terms and payouts                                                                                                                                                                                                    | 1.70 | 810.00      | 1,377.00              |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Plan of Adjustment    | Review February cash balances from various documents to identify variances                                                                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Review information provided on litigation related to 330 healthcare centers and proposed payouts based on settlement amounts                                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 19-Mar-20       | T3 - Long Term Projections | Review presentation on proposed updates to fiscal plan long term projections                                                                                                                                                                                                                       | 0.70 | 810.00      | 567.00                |
| Sarna, Shavi             | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneyic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE  | 1.40 | 720.00      | 1,008.00              |
| Sarna, Shavi             | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey, R. Tan (EY), S. Sarna (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to discuss revisions on the measures for Corrections                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi             | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), M. Perez (FOMB), McKinsey, J. Santambrogio (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Burr (EY), and R. Dougherty (EY) to discuss revisions to the fiscal plan                                                                 | 1.10 | 720.00      | 792.00                |
| Sarna, Shavi             | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of fiscal plan revisions to the FY21 budget                                                                                                                                                                  | 1.00 | 720.00      | 720.00                |
| Tague, Robert            | Senior Manager     | 19-Mar-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I Parks (EY), J Moran (EY), A Chepenik (EY) and D Patel (EY) to discuss model to quantify Act 29, Inventory tax, and Lottery collection legislative initiatives                                                                                            | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Review two year tax legislation proposed by CRIM and Fortaleza for muni impact                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Review CRIM position statement regarding PC 2443 for muni impact                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager    | 19-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO valuation slides.                                                                                                                                      | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO debt coverage.                                                                                                                                                                | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), and T. Leonis (EY) to discuss valuation slides on PRIDCO'                                                                                                                                                         | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY), to discuss fiscal plan projections for PRIDCO.                                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Prepare alternative reconciliation of baseline cash flow for PRIDCO                                                                                                                                                                                                                                | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Prepare email discussing alternative baseline cash flow reconciliation for PRIDCO                                                                                                                                                                                                                  | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Prepare slides for M. Lopez (FOMB) re: Social Security Task Force Kick off in response to feedback                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Review financial analysis on PRIDCO prepared by A. Levine (EY)                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Mar-20       | T3 - Long Term Projections      | Review presentation on creation of new gaming commission                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tan,Riyandi            | Manager           | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with McKinsey, R. Tan (EY), S. Sarna (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to discuss revisions on the measures for Corrections.                                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi            | Manager           | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with R. Tan (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the impact of the Corrections measures revisions for FY21 to FY23.                                                                                                                                     | 1.60 | 595.00      | 952.00                |
| Vaccaro,Philip         | Partner/Principal | 19-Mar-20       | T3 - Long Term Projections      | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneyic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the impact of the FP student teacher ratios on PRDE. | 1.40 | 870.00      | 1,218.00              |
| Venkatramanan,Siddhu   | Manager           | 19-Mar-20       | T3 - Plan of Adjustment         | Update documentation for documents obtained for the 12 31 19 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/20/2020.                                                                                         | 0.70 | 595.00      | 416.50                |
| Zhao,Leqi              | Staff             | 19-Mar-20       | T3 - Long Term Projections      | Review charts of 50 percent of coronavirus impact on tax revenues for tax revenue forecast                                                                                                                                                                                                         | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff             | 19-Mar-20       | T3 - Long Term Projections      | Review tables of 50 percent of coronavirus impact on tax revenues for tax revenue forecast                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |
| Zhao,Leqi              | Staff             | 19-Mar-20       | T3 - Long Term Projections      | Update other miscellaneous forecast model to include 50 percent of coronavirus impact for other miscellaneous tax forecast update                                                                                                                                                                  | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff             | 19-Mar-20       | T3 - Long Term Projections      | Update rum tax forecast model to include 50 percent of coronavirus impact for rum tax forecast update                                                                                                                                                                                              | 2.40 | 245.00      | 588.00                |
| Ban,Menuka             | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Gather state by state states rainy day funds level                                                                                                                                                                                                                                                 | 0.90 | 595.00      | 535.50                |
| Ban,Menuka             | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Analyze framework for unemployment outflow estimates, effect of local fiscal stimulus in Puerto Rico, and Current ongoing regulation research                                                                                                                                                      | 1.70 | 595.00      | 1,011.50              |
| Ban,Menuka             | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Review COVID-19 working group slides                                                                                                                                                                                                                                                               | 0.90 | 595.00      | 535.50                |
| Ban,Menuka             | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Review unemployment trusts and fiscal stimulus packages research to provide feedback to Amanda and Amanda                                                                                                                                                                                          | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.       | Senior            | 20-Mar-20       | T3 - Long Term Projections      | Initial updates to tax forecasts for Corona Virus (Scenario 3) assuming a 12 month recession and 12 month rebound for cigarette tax                                                                                                                                                                | 1.40 | 445.00      | 623.00                |

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| Name                         | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|------------------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Blanco Rodriguez,Paola Marie | Senior            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 445.00      | 445.00                |
| Bradley,Trenton              | Senior            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 445.00      | 445.00                |
| Burr,Jeremy                  | Manager           | 20-Mar-20       | T3 - Long Term Projections | Participate in call with A Figueroa (FOMB), S Hurtado (EY), J Burr (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) to discuss the PREPA / P3 transaction and administrator role for P3                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy                  | Manager           | 20-Mar-20       | T3 - Long Term Projections | Participate in call with M Bonilla (OMB), J Moran-Eserski (EY) and J Burr (EY) to discuss the CAE debt support documents maintained by OMB                                                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon        | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oroarke (McKinsey) to discuss macro forecast after covid 19                                                                                                          | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon        | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Participate in call with J York (Conway) and A Chepenik (EY) to discuss clawback flow of funds                                                                                                                                                                                                                                                                   | 0.20 | 870.00      | 174.00                |
| Chepenik,Adam Brandon        | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY), and A Chepenik (EY) to discuss PRIDCO fiscal plan forecast                                                                                                                                                                                                                               | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon        | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Research DOL provisions on cash contributions for N Jaresko (FOMB)                                                                                                                                                                                                                                                                                               | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon        | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Review historical clawback cash flow of funds.                                                                                                                                                                                                                                                                                                                   | 1.40 | 870.00      | 1,218.00              |
| Dougherty,Ryan Curran        | Senior            | 20-Mar-20       | T3 - Long Term Projections | Participate in a discussion with R. Dougherty (EY) and R. Tan (EY) on Department of Corrections measures build carving out Juvenile Program.                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Eaton,Gregory William        | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oroarke (McKinsey) to discuss macro forecast after covid 24                                                                                                          | 1.30 | 720.00      | 936.00                |
| Eiben,Jaime Rose             | Staff             | 20-Mar-20       | T3 - Long Term Projections | Perform reconciliation between valuation system results for terminated vested JRS participants in comparison to the valuation report                                                                                                                                                                                                                             | 0.40 | 271.00      | 108.40                |
| Garcia,Francisco R.          | Senior Manager    | 20-Mar-20       | T3 - Plan of Adjustment    | Prepare draft communication to FOMB detailing differences in reported values for BDE account x016.                                                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane           | Staff             | 20-Mar-20       | T3 - Long Term Projections | Review sources on the impact of federal stimulus packages                                                                                                                                                                                                                                                                                                        | 1.70 | 245.00      | 416.50                |
| Glavin,Amanda Jane           | Staff             | 20-Mar-20       | T3 - Long Term Projections | Review sources on the impact of stimulus packages from local governments                                                                                                                                                                                                                                                                                         | 2.10 | 245.00      | 514.50                |
| Hurtado,Sergio Danilo        | Senior            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with A Figueroa (FOMB), S Hurtado (EY), J Burr (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) to discuss the PREPA / P3 transaction and administrator role for P3                                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Jerneycic,Daniel J           | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 870.00      | 870.00                |
| Kane,Collin                  | Senior            | 20-Mar-20       | T3 - Long Term Projections | Perform valuation system calculation of JRS paygo with freeze / cut plan results incorporating 2019-02 mortality.                                                                                                                                                                                                                                                | 1.90 | 405.00      | 769.50                |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Draft Asset Portfolio portion of proposed PRIDCO FY21 Fiscal Plan.                                                                                                                                                                                                                                                                                               | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Draft Baseline Projections portion of proposed PRIDCO FY21 Fiscal Plan.                                                                                                                                                                                                                                                                                          | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Draft Executive Summary portion of proposed PRIDCO FY21 Fiscal Plan.                                                                                                                                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Draft Operational Resizing portion of proposed PRIDCO FY21 Fiscal Plan.                                                                                                                                                                                                                                                                                          | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Draft PRIDCO Background portion of proposed PRIDCO FY21 Fiscal Plan.                                                                                                                                                                                                                                                                                             | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan               | Senior            | 20-Mar-20       | T3 - Long Term Projections | Review PRIDCO impact on Fiscal Plan surplus deck.                                                                                                                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 20-Mar-20       | T3 - Long Term Projections | Send proposed PRIDCO Fiscal Plan to S. Tajuddin (EY) and O. Tabani (EY) for review and suggested feedback.                                                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with O Tabani (EY) and S. Tajuddin (EY) and A. Levine (EY) to address PRIDCO fiscal plan process                                                                                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY), and A Chepenik (EY) to discuss PRIDCO fiscal plan forecast                                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY) to discuss updates to slides for PRIDCO fiscal plan forecast                                                                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare pre-measure surplus sheet driven from COMPS based forecast                                                                                                                                                                                                                                                                                               | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare PRIDCO BP COMPS-based forecast                                                                                                                                                                                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare pre-measure surplus sheet driven from COMPS based forecast                                                                                                                                                                                                                                                                                               | 2.30 | 445.00      | 1,023.50              |
| Levy,Sheva R         | Partner/Principal  | 20-Mar-20       | T3 - Long Term Projections | Review contribution levels identified in draft Social Security legislation for different legacy benefit levels                                                                                                                                                                                                                                                   | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R         | Partner/Principal  | 20-Mar-20       | T3 - Plan of Adjustment    | Review roles outlined in agenda for Social Security taskforce                                                                                                                                                                                                                                                                                                    | 0.40 | 721.00      | 288.40                |
| Mackie,James         | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oorake (McKinsey) to discuss macro forecast after covid 22                                                                                                           | 1.30 | 810.00      | 1,053.00              |
| Mackie,James         | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Prepare for PR call regarding COVID-19                                                                                                                                                                                                                                                                                                                           | 0.70 | 810.00      | 567.00                |
| Malhotra,Gaurav      | Partner/Principal  | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 870.00      | 870.00                |
| Miles,Melissa J      | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 445.00      | 445.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review the analysis that freezing inventory taxes to FY2019 levels would have on munis                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in a working call with R. Tague (EY), J Moran-Eserki (EY), and I. Parks (EY), to discuss % effect of scenarios on municipalities                                                                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with M Bonilla (OMB), J Moran-Eserski (EY) and J Burr (EY) to discuss the CAE debt support documents maintained by OMB                                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities, final formatting, and how to recover the losses due to Act 29 repeal, COVID-19 and Inventory Freeze                                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities deck and affect of Act.29, Inventory Freeze and COVID-19                                                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare a heatmap showing the aggregate impact to municipalities as a result of Act 29 reversal, freeze in inventory taxes, and COVID-19                                                                                                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare a heatmap showing which municipalities would be impacted the hardest by COVID-19                                                                                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify how the proposed short-term support from the Central Government would help offset the shortfalls experienced by munis in FY2020                                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the aggregate impact to municipalities as a result of Act 29 reversal, freeze in inventory taxes, and COVID-19                                                                                                                                                                                                                   | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the impact that the decrease in lottery funds, as a result of COVID-19, would have on munis operating budgets                                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 20-Mar-20       | T3 - Long Term Projections | Prepare presentation material highlighting the key impact that COVID-19 may have on municipalities to share with FOMB                                                                                                                                                                                                                                            | 1.30 | 445.00      | 578.50                |

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| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 20-Mar-20       | T3 - Long Term Projections        | Review materials provided by M Bonilla (OMB) on CAE debt to understand the breakdown of the funds                                                                                                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 20-Mar-20       | T3 - Long Term Projections        | Update analysis to quantify the aggregate impact to municipalities as a result of Act 29 reversal, freeze in inventory taxes, and COVID-19 to incorporate feedback received from the team                                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Morris,Michael Thomas | Senior             | 20-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 ERS law 3 active files with updated 2019 ERS law 3 active files to assess reasonableness of data provided by the Retirement Board                                                                                                                   | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 20-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided Dec 2019) ERS law 3 active files with updated 2019 (provided Feb 2020) ERS law 3 active files to assess reasonableness of data provided by the Retirement Board                                                                       | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oorake (McKinsey) to discuss macro forecast after covid 23                                                                                                             | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 20-Mar-20       | T3 - Long Term Projections        | Review of materials and development of discussion points for FOMB COVID-19 working group telecom technical session with team and N. Jaresko                                                                                                                                                                                                                        | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 20-Mar-20       | T3 - Long Term Projections        | Prepare of background information on tasks and responding to N. Jaresko (FOMB), requests for profile of PR households, by income group                                                                                                                                                                                                                             | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 20-Mar-20       | T3 - Long Term Projections        | Identification of analysis elements and designing approach to 4 task streams (requested by FOMB) based on COVID-19 discussion, Unemployment Insurance Trust solvency scenarios, Effect of Past Puerto Rico stimulus programs, Continued refinement of revenue effects of COVID-19 and consensus on assumptions, Puerto Rico yield from US. relief/stimulus package | 1.10 | 810.00      | 891.00                |
| Neziroski,David       | Staff              | 20-Mar-20       | T3 - Fee Applications / Retention | Begin to Review exhibit D detail for the January application                                                                                                                                                                                                                                                                                                       | 2.80 | 245.00      | 686.00                |
| Panagiotakis,Sofia    | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with A Figueroa (FOMB), S Hurtado (EY), J Burr (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) to discuss the PREPA / P3 transaction and administrator role for P3                                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss potential Fiscal Plan and budget revisions in preparation for upcoming Board update meeting                                                                                    | 1.00 | 720.00      | 720.00                |
| Panagiotakis,Sofia    | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures   | 1.00 | 720.00      | 720.00                |
| Parks,Ian             | Manager            | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oorake (McKinsey) to discuss macro forecast after covid 21                                                                                                             | 1.30 | 595.00      | 773.50                |
| Parks,Ian             | Manager            | 20-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to review the analysis that freezing inventory taxes to FY2019 levels would have on munis                                                                                                                                                                                                    | 0.80 | 595.00      | 476.00                |
| Parks,Ian             | Manager            | 20-Mar-20       | T3 - Long Term Projections        | Participate in a working call with R. Tague (EY), J Moran-Eserki (EY), and I. Parks (EY), to discuss % effect of scenarios on municipalities                                                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Parks,Ian             | Manager            | 20-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities, final formatting, and how to recover the losses due to Act 29 repeal, COVID-19 and Inventory Freeze                                                                                                                                                                   | 0.70 | 595.00      | 416.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian               | Manager        | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities deck and affect of Act.29, Inventory Freeze and COVID-19                                                                                                      | 0.40 | 595.00      | 238.00                |
| Parks,Ian               | Manager        | 20-Mar-20       | T3 - Long Term Projections      | Prepare bridge chart of COVID-19                                                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Parks,Ian               | Manager        | 20-Mar-20       | T3 - Long Term Projections      | Prepare detailed appendix for slide deck detailing muni analysis                                                                                                                                                                                        | 1.30 | 595.00      | 773.50                |
| Parks,Ian               | Manager        | 20-Mar-20       | T3 - Long Term Projections      | Analyze the combined effect of inventory freeze, act 29 and covid 19                                                                                                                                                                                    | 1.30 | 595.00      | 773.50                |
| Parks,Ian               | Manager        | 20-Mar-20       | T3 - Long Term Projections      | Split out economic effect on each municipal revenue stream of COVID-19                                                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), A Chepenik (EY), G Eaton (EY), D Patel (EY), I Parks (EY), N Jaresko (FOMB), S Negron (FOMB), A Wolfe (FOMB), J Davis (McKinsey), S Oroarke (McKinsey) to discuss macro forecast after covid 20 | 1.30 | 720.00      | 936.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Research current impacts on local and global economy to inform impact on revenue                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Research emergency declaration and application of FEMA / CDBG / FMAP provisions for application in COVID working group session and Munis analysis                                                                                                       | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Research options for emergency funding response to the informal economy in response to issue raised on the COVID response working group team                                                                                                            | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Research Phase I and Phase II of COVID Emergency response bills in advance of COVID working group session                                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Review certification letters for COVID-19 emergency response funds distributions                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Review disclosure statement and Fiscal Plan in connection with munis analysis                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.          | Senior Manager | 20-Mar-20       | T3 - Long Term Projections      | Review preliminary munis analysis including Lottery and GO bond reappropriation allocations                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Rai,Aman                | Staff          | 20-Mar-20       | T3 - Long Term Projections      | Research the Unemployment Insurance programs in Puerto Rico during hurricane Marina                                                                                                                                                                     | 1.60 | 245.00      | 392.00                |
| Rai,Aman                | Staff          | 20-Mar-20       | T3 - Long Term Projections      | Research the Unemployment Insurance programs in United States during the great depression                                                                                                                                                               | 1.90 | 245.00      | 465.50                |
| Ramirez,Jessica I.      | Senior         | 20-Mar-20       | T3 - Plan of Adjustment         | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 03/20/2020 to update the managed by field for accurate reporting                                                                          | 0.70 | 445.00      | 311.50                |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Family and Children Administration account ending in X333 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Family and Children Administration account ending in X350 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Family and Children Administration account ending in X059 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Family and Children Administration account ending in X067 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Electric Power Authority (PREPA) account ending in X104 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                  | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff          | 20-Mar-20       | T3 - Plan of Adjustment         | Review Electric Power Authority (PREPA) account ending in X112 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                  | 0.60 | 245.00      | 147.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Electric Power Authority (PREPA) account ending in X074 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Electric Power Authority (PREPA) account ending in X527 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                           | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Office of the Governor account ending in X237 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Office of the Governor account ending in X253 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Office of the Governor account ending in X261 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                                     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X902 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review Electric Power Authority (PREPA) account ending in X991 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Review University of Puerto Rico account ending in X244 marked as 'Need Follow Up' for items requiring follow ups for 12/31/2019 testing period                                                                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff              | 20-Mar-20       | T3 - Plan of Adjustment    | Participate in call with A. Garcia to discuss status of Citibank login process, access to Banco Popular Trust accounts and contract with First Bank Attendees include: A. Garcia (FOMB), D. Sanchez-Riveron (EY)                                                                                                                                                 | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the PREPA / P3 transaction and administrator role for P3                                                                                                                     | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss potential Fiscal Plan and budget revisions in preparation for upcoming Board update meeting                                                                                  | 1.00 | 810.00      | 810.00                |
| Santambrogio, Juan       | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 810.00      | 810.00                |
| Santambrogio, Juan       | Executive Director | 20-Mar-20       | T3 - Long Term Projections | Review materials to be presented in Board call                                                                                                                                                                                                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi             | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections | Participate in call with A. Figueroa (FOMB), S. Hurtado (EY), J. Burr (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) to discuss the PREPA / P3 transaction and administrator role for P3                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Sarna, Shavi             | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), M. Perez (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss potential Fiscal Plan and budget revisions in preparation for upcoming Board update meeting                                                                                  | 1.00 | 720.00      | 720.00                |
| Sarna, Shavi             | Senior Manager     | 20-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rorke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 720.00      | 720.00                |
| Tabani, Omar             | Manager            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and S. Tajuddin (EY) and A. Levine (EY) to address PRIDCO fiscal plan process                                                                                                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Tabani, Omar             | Manager            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and S. Tajuddin (EY) to address PRIDCO fiscal plan process                                                                                                                                                                                                                                                               | 1.00 | 595.00      | 595.00                |
| Tabani, Omar             | Manager            | 20-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY), O. Tabani (EY), and A. Chepenik (EY) to discuss PRIDCO fiscal plan forecast                                                                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tabani,Omar            | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY) to discuss updates to slides for PRIDCO fiscal plan forecast                                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Tabani,Omar            | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Review assumptions in PRIDCO financial forecasts submitted by AAFAF                                                                                                                                                                                                                                                                                               | 1.40 | 595.00      | 833.00                |
| Tabani,Omar            | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Review previous drafts of PRIDCO fiscal plan                                                                                                                                                                                                                                                                                                                      | 1.60 | 595.00      | 952.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in a working call with R. Tague (EY), J Moran-Eserki (EY), and I. Parks (EY), to discuss % effect of scenarios on municipalities                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities, final formatting, and how to recover the losses due to Act 29 repeal, COVID-19 and Inventory Freeze                                                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss Municipalities deck and affect of Act.29, Inventory Freeze and COVID-20                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Review analysis required relating to COVID impact on munis for FOMB deck                                                                                                                                                                                                                                                                                          | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Review estimated revenue impacts related to COVID for air, cruise, slots, other                                                                                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Continue to review January 2020 paygo report.                                                                                                                                                                                                                                                                                                                     | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with O Tabani (EY) and S. Tajuddin (EY) and A. Levine (EY) to address PRIDCO fiscal plan process                                                                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with O Tabani (EY) and S. Tajuddin (EY) to address PRIDCO fiscal plan process                                                                                                                                                                                                                                                                 | 1.00 | 720.00      | 720.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY), and A Chepenik (EY) to discuss PRIDCO fiscal plan forecast                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine (EY), O Tabani (EY) to discuss updates to slides for PRIDCO fiscal plan forecast                                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 20-Mar-20       | T3 - Long Term Projections      | Revised slides on social security working group as requested by M Lopez                                                                                                                                                                                                                                                                                           | 2.20 | 720.00      | 1,584.00              |
| Tan,Riyandi            | Manager           | 20-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with R. Dougherty (EY) and R. Tan (EY) on Department of Corrections measures build carving out Juvenile Program.                                                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |
| Vaccaro,Philip         | Partner/Principal | 20-Mar-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (McKinsey), N. Lawson (McKinsey), G. Malhotra (EY), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and measures | 1.00 | 870.00      | 870.00                |
| Venkatramanan,Siddhu   | Manager           | 20-Mar-20       | T3 - Plan of Adjustment         | Update fields within Relativity workspace to implement changes to align with the 12 31 19 testing period Cash Analysis Report.                                                                                                                                                                                                                                    | 1.70 | 595.00      | 1,011.50              |
| Zheng,Angela           | Staff             | 20-Mar-20       | T3 - Plan of Adjustment         | Review bank statements documentation uploaded to the Relativity workspace on 03 19 20 for new documentation obtained for the 12 31 19 testing period.                                                                                                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Chepenik,Adam Brandon  | Partner/Principal | 21-Mar-20       | T3 - Long Term Projections      | Participate in a call with S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY) to discuss governor's investment proposals and implication on long-term forecast                                                                                                                                                                          | 2.20 | 870.00      | 1,914.00              |
| Chepenik,Adam Brandon  | Partner/Principal | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss incentive analysis and ways to reach targeted populations along with hospitality industry personnel                                                                                                                                                                                        | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon  | Partner/Principal | 21-Mar-20       | T3 - Long Term Projections      | Participate in follow up call with J Santambrogio (EY) and A Chepenik (EY) to discuss analysis needed for N Jaresko (FOMB) on governor's options                                                                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal | 21-Mar-20       | T3 - Long Term Projections      | Review analysis provided by governor on incentive options for consideration                                                                                                                                                                                                                                                                                       | 1.70 | 870.00      | 1,479.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal  | 21-Mar-20       | T3 - Long Term Projections      | Review materials provided by D Mullins (EY) on tourism and hospitality industry for calculations on long-term impacts                                                                                                                                | 0.30 | 870.00      | 261.00                |
| Moran-Eserski,Javier  | Senior             | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB), R. Tague (EY), J. Moran-Eserski (EY), I. Parks (EY) to discuss draft municipality analysis regarding Act 29, inventory tax freeze and COVID 19 impact.                                                     | 0.40 | 445.00      | 178.00                |
| Mullins,Daniel R      | Executive Director | 21-Mar-20       | T3 - Long Term Projections      | COVID-19 Relief Program - Compilation of employments and earnings for leisure and hospital sector components to begin estimation of effects of targeted relief program                                                                               | 3.60 | 810.00      | 2,916.00              |
| Mullins,Daniel R      | Executive Director | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss incentive analysis and ways to reach targeted populations along with hospitality industry personnel                                                                           | 0.30 | 810.00      | 243.00                |
| Parks,Ian             | Manager            | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB), R. Tague (EY), J. Moran-Eserski (EY), I. Parks (EY) to discuss draft municipality analysis regarding Act 29, inventory tax freeze and COVID 19 impact.                                                     | 0.40 | 595.00      | 238.00                |
| Parks,Ian             | Manager            | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), I Park (EY) to discuss summary of CPRSA (Phase I) and FFCRA (Phase II) Coronavirus bills in response to request from FOMB                                                                                     | 0.30 | 595.00      | 178.50                |
| Parks,Ian             | Manager            | 21-Mar-20       | T3 - Long Term Projections      | Review phase 1 and phase 2 of COVID acts passed by congress and summarizing them for N Jaresko (FOMB)                                                                                                                                                | 2.10 | 595.00      | 1,249.50              |
| Patel,Deven V.        | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), I Park (EY) to discuss summary of CPRSA (Phase I) and FFCRA (Phase II) Coronavirus bills in response to request from FOMB                                                                                     | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.        | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Review draft Phase I and Phase II Coronavirus response act summaries prepared by EY team                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.        | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Review leisure and hospitality employment details analysis to inform preliminary COVID revenue impact estimate                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.        | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Review the Coronavirus Preparedness and Response Supplemental Appropriations Act in preparation for weekly COVID working group session                                                                                                               | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.        | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Review the Families First Response Response Act in preparation for weekly COVID working group session                                                                                                                                                | 1.60 | 720.00      | 1,152.00              |
| Santambrogio,Juan     | Executive Director | 21-Mar-20       | T3 - Long Term Projections      | Participate in a call with S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY) to discuss governor's investment proposals and implication on long-term forecast                                                             | 2.20 | 810.00      | 1,782.00              |
| Santambrogio,Juan     | Executive Director | 21-Mar-20       | T3 - Long Term Projections      | Participate in follow up call with J Santambrogio (EY) and A Chepenik (EY) to discuss analysis needed for N Jaresko (FOMB) on governor's options                                                                                                     | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan     | Executive Director | 21-Mar-20       | T3 - Long Term Projections      | Prepare materials in response to Government proposal to enact emergency actions in response to COVID-19 crisis                                                                                                                                       | 2.90 | 810.00      | 2,349.00              |
| Tague,Robert          | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB), R. Tague (EY), J. Moran-Eserski (EY), I. Parks (EY) to discuss draft municipality analysis regarding Act 29, inventory tax freeze and COVID 19 impact.                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert          | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Battle (Ankura) to discuss CAE debt and information available on same                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tague,Robert          | Senior Manager     | 21-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague,Robert          | Senior Manager     | 21-Mar-20       | T3 - Long Term Projections      | Prepare latest draft of muni analysis deck to share with G. Ojeda (FOMB) for comments on content                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 22-Mar-20       | T3 - Long Term Projections      | Participate in a follow up call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY), and McKinsey and FOMB staffers to discuss governor's investment proposals and implication on long-term forecast | 2.30 | 870.00      | 2,001.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Mar-20       | T3 - Long Term Projections        | Participate in a follow up call with N S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY), and FOMB staffers to review preliminary analysis and discuss calculations for call with N Jaresko (FOMB) regarding governor's investment proposals and implication on long-term forecast | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Mar-20       | T3 - Long Term Projections        | Participate in call with G Ojeda (FOMB) to discuss agenda topics for the Hacienda meeting on incentives                                                                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Mar-20       | T3 - Long Term Projections        | Prepare additional materials for discussion with N Jaresko (FOMB) on incentive options for consideration.                                                                                                                                                                                                     | 2.90 | 870.00      | 2,523.00              |
| Chepenik,Adam Brandon  | Partner/Principal  | 22-Mar-20       | T3 - Long Term Projections        | Prepare follow up materials from N Jaresko (FOMB) discussion on insights for meeting to discuss incentives                                                                                                                                                                                                    | 0.90 | 870.00      | 783.00                |
| Levine,Adam            | Senior             | 22-Mar-20       | T3 - Long Term Projections        | Prepare email to O Tabani (EY) and S. Tajuddin (EY) discussing PRIDCO's WACC vs Bondholders rate of return.                                                                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Mackie,James           | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Analyze unemployment insurance in the US                                                                                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Mackie,James           | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Analyze effects of stimulus bills on PR                                                                                                                                                                                                                                                                       | 2.20 | 810.00      | 1,782.00              |
| Mackie,James           | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Analyze ways to benefit the informal economy                                                                                                                                                                                                                                                                  | 0.70 | 810.00      | 567.00                |
| Moran-Eserski,Javier   | Senior             | 22-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to discuss the presentation materials on the aggregate impact to municipalities                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Mullins,Daniel R       | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | COVID-19 Relief program - calculating seasonal adjustment to Leisure and hospitality employment and reviewing relief provision application to PR                                                                                                                                                              | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R       | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | COVID-19 Relief program - Informal Sector Relief - researching mechanism to provide relief to the informal sector                                                                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Neziroski,David        | Staff              | 22-Mar-20       | T3 - Fee Applications / Retention | Begin review of exhibit B for January's application                                                                                                                                                                                                                                                           | 2.70 | 245.00      | 661.50                |
| Parks,Ian              | Manager            | 22-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to discuss the presentation materials on the aggregate impact to municipalities                                                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Patel,Deven V.         | Senior Manager     | 22-Mar-20       | T3 - Long Term Projections        | Review final draft summary of Phase I and II COVID response act to share with FOMB                                                                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Santambrogio,Juan      | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Participate in a follow up call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY), and McKinsey and FOMB staffers to discuss governor's investment proposals and implication on long-term forecast                                                          | 2.30 | 810.00      | 1,863.00              |
| Santambrogio,Juan      | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Participate in a follow up call with N S Negron (FOMB), G Maldonado (FOMB), J Santambrogio (EY) and A Chepenik (EY), and FOMB staffers to review preliminary analysis and discuss calculations for call with N Jaresko (FOMB) regarding governor's investment proposals and implication on long-term forecast | 1.20 | 810.00      | 972.00                |
| Santambrogio,Juan      | Executive Director | 22-Mar-20       | T3 - Long Term Projections        | Prepare final version of materials to be presented to N Jaresko (FOMB) on response to the Government COVID-19 proposal                                                                                                                                                                                        | 2.30 | 810.00      | 1,863.00              |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Mar-20       | T3 - Long Term Projections        | Prepare email to A Levine (EY) summarizing valuation concerns                                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Mar-20       | T3 - Long Term Projections        | Research state financial incentives for Colorado and New Jersey as re: Puerto Rico                                                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 22-Mar-20       | T3 - Long Term Projections        | Review email and attachment from R Lazaro re: 25% reduction in pension budget                                                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Ban,Menuka             | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Detail review of OECD report on informal sector assistance                                                                                                                                                                                                                                                    | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka             | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Email related to Input output table from IMPLAN - Puerto Rico                                                                                                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Final review of permitting memo to send final copy for D Mullins to review before Tuesday's deliverable to Lizzie                                                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager            | 23-Mar-20       | T3 - Long Term Projections        | High-level overview of inventory tax analysis from Aman and Amanda                                                                                                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Research ARRA stimulus package during recession to coordinate the teams effort on detailed review of past state's experience                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 23-Mar-20       | T3 - Long Term Projections | Review emails and materials related to the weekend as on Populations at risk of unemployment, assistance packages provide by the states during the great recession , and informal sector assistance          | 2.80 | 595.00      | 1,666.00              |
| Berger,Daniel L. | Senior  | 23-Mar-20       | T3 - Long Term Projections | Refinements to personal income tax forecast scenario 2 for FOMB forecast                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Berger,Daniel L. | Senior  | 23-Mar-20       | T3 - Long Term Projections | Refinements to SUT forecast scenario 2 for FOMB forecast                                                                                                                                                     | 1.90 | 445.00      | 845.50                |
| Burr,Jeremy      | Manager | 23-Mar-20       | T3 - Long Term Projections | Participate in call with A Lopez (FOMB), M Perez (FOMB) and J Burr (EY) to discuss the component budgets of the DDEC consolidation for FY21                                                                  | 1.20 | 595.00      | 714.00                |
| Burr,Jeremy      | Manager | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare comparison of the legislature plan of adjustment versus the recent FOMB submission to the courts                                                                                                     | 0.90 | 595.00      | 535.50                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to GDB and its Affiliates for bank balance information as of 3/19/20 for 3/31/2020 testing period to ensure all required information is requested.                                            | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Statistics Institute for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                              | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to State Elections Commission for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                        | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Puerto Rico Energy Commission for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                     | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to PR Federal Affairs Administration for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                 | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Independent Consumer Protection Office for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                            | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Office for Community and Socioeconomic Development of Puerto Rico for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Police Bureau for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                     | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Cooperative Development Commission for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Highway and Transportation Authority for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                              | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Labor and Human Resources for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                           | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Consumer Affairs for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                    | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Office of the Commissioner of Financial Institutions for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.              | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Housing for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                             | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan    | Senior  | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Education for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                           | 0.40 | 445.00      | 178.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Sports and Recreation for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to ERS, TRS, JRS for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Mental Health Services for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Electronic Lottery for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 23-Mar-20       | T3 - Plan of Adjustment    | Review request to Traditional Lottery for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Chepenik,Adam Brandon | Partner/Principal | 23-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey to discuss model updates necessary to approximate cost of delay in POA due to Coronavirus to pension paygo and implications on PREPA pension. EY participants include: S Levy (EY), C Good (EY), J Santambrogio (EY), A Chepenik (EY), T Day (EY) | 0.40 | 870.00      | 348.00                |
| Day,Timothy Sean      | Manager           | 23-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey to discuss model updates necessary to approximate cost of delay in POA due to Coronavirus to pension paygo and implications on PREPA pension. EY participants include: S Levy (EY), C Good (EY), J Santambrogio (EY), A Chepenik (EY), T Day (EY) | 0.40 | 519.00      | 207.60                |
| Day,Timothy Sean      | Manager           | 23-Mar-20       | T3 - Long Term Projections | Assess potential impact of UTIER CBA benefits on existing PREPA projection scenarios                                                                                                                                                                                                | 1.20 | 519.00      | 622.80                |
| Dougherty,Ryan Curran | Senior            | 23-Mar-20       | T3 - Long Term Projections | Prepare shell analysis on agencies that may need payroll due to COVID.                                                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 23-Mar-20       | T3 - Long Term Projections | Update agencies to review under COVID to only include SRF funded.                                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Garcia,Francisco R.   | Senior Manager    | 23-Mar-20       | T3 - Plan of Adjustment    | Review of account x144 to identify accountholder and potential joint ownership.                                                                                                                                                                                                     | 0.20 | 720.00      | 144.00                |
| Good JR,Clark E       | Manager           | 23-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey to discuss model updates necessary to approximate cost of delay in POA due to Coronavirus to pension paygo and implications on PREPA pension. EY participants include: S Levy (EY), C Good (EY), J Santambrogio (EY), A Chepenik (EY), T Day (EY) | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 23-Mar-20       | T3 - Long Term Projections | Prepare paygo pension cost scenarios modeling cost of delay of plan of adjustment                                                                                                                                                                                                   | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 23-Mar-20       | T3 - Plan of Adjustment    | Review proposed legislation for teachers/judges enrollment in Social Security post plan of adjustment                                                                                                                                                                               | 2.10 | 519.00      | 1,089.90              |
| Good JR,Clark E       | Manager           | 23-Mar-20       | T3 - Plan of Adjustment    | Revise proposed legislation for teachers/judges enrollment in Social Security post plan of adjustment following feedback from team                                                                                                                                                  | 0.70 | 519.00      | 363.30                |
| Leonis,Temisan        | Senior            | 23-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss next steps on PRIDCO Notice of Violation Letter.                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior            | 23-Mar-20       | T3 - Long Term Projections | Review CW of PR 30-year cash projections.                                                                                                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior            | 23-Mar-20       | T3 - Long Term Projections | Review PRIDCO Notice of Violation Letter.                                                                                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior            | 23-Mar-20       | T3 - Long Term Projections | Review the Forecast Section of Ankura's PRIDCO's Financial Model.                                                                                                                                                                                                                   | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan        | Senior            | 23-Mar-20       | T3 - Long Term Projections | Review the Summary Support Section of Ankura's PRIDCO's Financial Model.                                                                                                                                                                                                            | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam           | Senior            | 23-Mar-20       | T3 - Long Term Projections | Call with O. Tabani (EY) and A. Levine (EY) to discuss updated workstreams, next steps, and associated deadlines                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior            | 23-Mar-20       | T3 - Long Term Projections | Call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO model                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior            | 23-Mar-20       | T3 - Long Term Projections | Prepare Bridge calculation between COMPS-based forecast and Ankura original forecast                                                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior            | 23-Mar-20       | T3 - Long Term Projections | Prepare COMPS based forecast in the PRIDCO BP model                                                                                                                                                                                                                                 | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior            | 23-Mar-20       | T3 - Long Term Projections | Prepare new projections set in the PRIDCO BP model based on Ankura's revised forecast                                                                                                                                                                                               | 2.40 | 445.00      | 1,068.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Review PRIDCO February 2020 Fiscal Plan model                                                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update PRIDCO BP model - adjustments to Bondholders' recovery analysis based on a phone call earlier                                                                                                                                                                                        | 2.30 | 445.00      | 1,023.50              |
| Levy,Sheva R         | Partner/Principal  | 23-Mar-20       | T3 - Long Term Projections        | Participate in call with McKinsey to discuss model updates necessary to approximate cost of delay in POA due to Coronavirus to pension paygo and implications on PREPA pension. EY participants include: S Levy (EY), C Good (EY), J Santambrogio (EY), A Chepenik (EY), T Day (EY)         | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 23-Mar-20       | T3 - Plan of Adjustment           | Review proposed amendments to Act 106-2017 for Social Security post-plan of adjustment                                                                                                                                                                                                      | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R         | Partner/Principal  | 23-Mar-20       | T3 - Plan of Adjustment           | Review summary of sections of Puerto Rico law that need amendments for Social Security implementation                                                                                                                                                                                       | 0.60 | 721.00      | 432.60                |
| Mackie,James         | Executive Director | 23-Mar-20       | T3 - Long Term Projections        | Research effect of Great Recession on state budgets and state responses                                                                                                                                                                                                                     | 1.10 | 810.00      | 891.00                |
| Malhotra,Gaurav      | Partner/Principal  | 23-Mar-20       | T3 - Long Term Projections        | Review 30 year illustrative projections                                                                                                                                                                                                                                                     | 0.50 | 870.00      | 435.00                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to discuss the presentation materials on the effect of COVID-19 and the potential range of impact                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Prepare a heatmap showing how the short-term support and budgeted overspent might help offset the shortfall experience by the munis as a result of the aggregate impact of Act 29 reversal, freeze in inventory taxes, and COVID-19                                                         | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Prepare an analysis to quantify how the budgeted overspend in FY2020 might help offset the shortfalls experienced by munis                                                                                                                                                                  | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the aggregate impact that Act 29, inventory tax freeze, and COVID-19 may have on municipalities to incorporate feedback received from the client                                                                                                  | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the aggregate impact that Act 29, inventory tax freeze, and COVID-19 may have on municipalities to incorporate feedback received from the team                                                                                                    | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the aggregate impact that Act 29, inventory tax freeze, and COVID-19 may have on municipalities to incorporate the higher federal matching for ASES                                                                                               | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the aggregate impact that Act 29, inventory tax freeze, and COVID-19 may have on municipalities to incorporate the latest projected impact based on changes to some of the underlying assumptions                                                 | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 23-Mar-20       | T3 - Long Term Projections        | Update the analysis on Act 29 reversal impact to incorporate the higher federal matching for ASES approved as part of the federal response to COVID-19                                                                                                                                      | 1.60 | 445.00      | 712.00                |
| Mullins,Daniel R     | Executive Director | 23-Mar-20       | T3 - Long Term Projections        | COVID-19 Assessment - Design of analysis and comparative framework for Puerto Rico COVID-19 estimation streams, staging of analysis and initial estimates for population at risk of unemployment; Informal Sector Assistance, and comparative experiences of the State in relief during GR. | 2.90 | 810.00      | 2,349.00              |
| Neziroski,David      | Staff              | 23-Mar-20       | T3 - Fee Applications / Retention | Contuse to review of exhibit B for January's application                                                                                                                                                                                                                                    | 3.20 | 245.00      | 784.00                |
| Parks,Ian            | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with I. Parks (EY) and J. Moran-Eserski (EY) to discuss the presentation materials on the effect of COVID-19 and the potential range of impact                                                                                                                     | 0.30 | 595.00      | 178.50                |
| Parks,Ian            | Manager            | 23-Mar-20       | T3 - Long Term Projections        | Prepare a bridge which shows the impact of COVID-19 on a category by category                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Patel,Deven V.       | Senior Manager     | 23-Mar-20       | T3 - Long Term Projections        | Review documents and benchmarking data of global financial and social support structure for the informal economy to identify opportunities for PR                                                                                                                                           | 1.90 | 720.00      | 1,368.00              |
| Patel,Deven V.       | Senior Manager     | 23-Mar-20       | T3 - Long Term Projections        | Review draft heatmaps for inclusion in Muni impacts analysis                                                                                                                                                                                                                                | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.       | Senior Manager     | 23-Mar-20       | T3 - Long Term Projections        | Review gaming commission structure and flow of fund in connections with municipalities budget analysis                                                                                                                                                                                      | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager     | 23-Mar-20       | T3 - Long Term Projections | Review muni analysis presentation for FOMB which includes impacts of Act 29 repeal, inventory tax freeze and COVID impacts                                                                                                                                                          | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.          | Senior Manager     | 23-Mar-20       | T3 - Long Term Projections | Review WIP States' COVID response packages                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open or closed accounts for Telecommunications Regulatory Board.                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for The Children's Trust.                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts for the office of governor.                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 requests for confirmation of open/closed accounts and bank statements for Tourism Company.                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Telecommunications Regulatory Board regarding 3/31/2020 requests for confirmation of open or closed accounts                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to The Children's Trust regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to the office of governor regarding 3/31/2020 requests for confirmation of open/new accounts                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Tourism Company regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Participate in walkthrough with Y. Shalev (Proskauer) of Relativity workspace to find supporting restriction documentation.                                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare summary of balances as of 2/29/2020 for accounts within the TSA for budget purposes                                                                                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare summary analysis of restriction documentation within Relativity workspace for Proskauer.                                                                                                                                                                                    | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items at Citibank related to access of the web portal for cash balances as for the upcoming rollforward period of 03 31 20.                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Review file names of received documentation as of 3/16/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                                                                                   | 2.10 | 245.00      | 514.50                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 3/16/2020 for accurate testing of account balances.                                                          | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron,Déborah | Staff              | 23-Mar-20       | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) to follow up on outstanding items regarding Citibank token login access to the web portal.                                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Santambrogio,Juan       | Executive Director | 23-Mar-20       | T3 - Long Term Projections | Attend press conference led by the Governor, Jose Carrion (FOMB) and N Jaresko (FOMB) to announce COVID-19 response based on work to estimate financial impact of each measure                                                                                                      | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan       | Executive Director | 23-Mar-20       | T3 - Long Term Projections | Participate in call with McKinsey to discuss model updates necessary to approximate cost of delay in POA due to Coronavirus to pension paygo and implications on PREPA pension. EY participants include: S Levy (EY), C Good (EY), J Santambrogio (EY), A Chepenik (EY), T Dav (EY) | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan       | Executive Director | 23-Mar-20       | T3 - Plan of Adjustment    | Review assumptions on timing of Plan of Adjustment confirmation for purposes of pension measures implementation                                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan       | Executive Director | 23-Mar-20       | T3 - Long Term Projections | Review materials to be presented by Governor in press conference announcing response to COVID-19 crisis                                                                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Stuber,Emily Grace      | Senior             | 23-Mar-20       | T3 - Long Term Projections | Update valuation system coding for TRS simplified freeze valuations with a freeze date of January 1, 2022 to determine sensitivity of paygo costs to change in freeze date                                                                                                          | 1.30 | 405.00      | 526.50                |
| Stuber,Emily Grace      | Senior             | 23-Mar-20       | T3 - Long Term Projections | Update valuation system coding for TRS simplified freeze valuations with a freeze date of July 1, 2021 to determine sensitivity of paygo costs to change in freeze date                                                                                                             | 1.30 | 405.00      | 526.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stuber, Emily Grace     | Senior         | 23-Mar-20       | T3 - Long Term Projections | Update valuation system coding for TRS simplified freeze valuations with a freeze date of July 1, 2022 to determine sensitivity of paygo costs to change in freeze date                                      | 1.20 | 405.00      | 486.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Review existing PRIDCO business plan model                                                                                                                                                                   | 2.20 | 595.00      | 1,309.00              |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Call with O. Tabani (EY) and A. Levine (EY) to discuss updated workstreams, next steps, and associated deadlines                                                                                             | 0.40 | 595.00      | 238.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO model                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and S. Tajuddin (EY) re: PRIDCO models                                                                                                                               | 0.70 | 595.00      | 416.50                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss next steps on PRIDCO Notice of Violation Letter.                                                                                       | 0.40 | 595.00      | 238.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Research appropriate discount rate to be used in PRIDCO business plan model                                                                                                                                  | 1.40 | 595.00      | 833.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Review existing draft of PRIDCO NOV letter and make relevant edits and rewrites                                                                                                                              | 1.10 | 595.00      | 654.50                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Review PRIDCO business plan model and relevant/underlying assumptions                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Tabani, Omar            | Manager        | 23-Mar-20       | T3 - Long Term Projections | Test/sensitize various assumptions used in PRIDCO business plan model                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Tague, Robert           | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Review updated muni analysis deck with aggregate impact added to provide comments to team                                                                                                                    | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Review draft muni heat map on aggregate impact to provide comments                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Review announcement on \$100m muni funding by Governor to assess impact to munis                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and S. Domenach (O&B) to discuss muni CAE legal aspects                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and S. Tajuddin (EY) re: PRIDCO models                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Review fiscal plan bridge analysis prepared by O Tabani (EY)                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager | 23-Mar-20       | T3 - Long Term Projections | Revise NOV for PRIDCO to reflect comments by Proskauer                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Venkatramanan, Siddhu   | Manager        | 23-Mar-20       | T3 - Plan of Adjustment    | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 03/27/2020. | 1.20 | 595.00      | 714.00                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Analyze the current sector distribution of employment in Puerto Rico                                                                                                                                         | 1.70 | 595.00      | 1,011.50              |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Analyze the current sector distribution of payroll in Puerto Rico                                                                                                                                            | 1.60 | 595.00      | 952.00                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Build model for the PR employment by sector analysis with historical trend                                                                                                                                   | 1.90 | 595.00      | 1,130.50              |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Call with I Parks (EY), M Ban (EY) to calculate initial view of unemployment estimates due to COVID-19                                                                                                       | 0.40 | 595.00      | 238.00                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Review needed task order for Puerto Rico meetings to assign to different team members to meet fast turn around deadlines                                                                                     | 0.90 | 595.00      | 535.50                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Prepare the COVID-19 impact deliverable slide framework to provide clear guidance to the immediate team members                                                                                              | 0.60 | 595.00      | 357.00                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Data search and compilation for the sector employment declines due to COVID for Puerto Rico analysis                                                                                                         | 1.60 | 595.00      | 952.00                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Extend employment analysis to leisure and hospitality as well as retail trade sectors where the COVID impact is highly likely                                                                                | 1.70 | 595.00      | 1,011.50              |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Research to identify information on how to figure out what share of the total economy is (1) essential and (2) operating remotely (RE: COVID)                                                                | 0.90 | 595.00      | 535.50                |
| Ban, Menuka             | Manager        | 24-Mar-20       | T3 - Long Term Projections | Review external forecast data related to COVID compilation from Aman to provide feedback                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Berger, Daniel L.       | Senior         | 24-Mar-20       | T3 - Long Term Projections | Produce scenario 1 non-corona virus and corona virus charts (recession) for FOMB deliverable                                                                                                                 | 1.80 | 445.00      | 801.00                |
| Berger, Daniel L.       | Senior         | 24-Mar-20       | T3 - Long Term Projections | Produce scenario 2 non-corona virus and corona virus charts (recession) for FOMB deliverable                                                                                                                 | 1.10 | 445.00      | 489.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------|---------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L. | Senior  | 24-Mar-20       | T3 - Long Term Projections | Produce scenario 3 non-corona virus and corona virus charts (recession) for FOMB deliverable                                                                                           | 1.10 | 445.00      | 489.50                |
| Burr, Jeremy      | Manager | 24-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                    | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy      | Manager | 24-Mar-20       | T3 - Long Term Projections | Email to O. Tabani (EY), S. Tajuddin (EY) to regarding PRIDCO business plan assumptions                                                                                                | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy      | Manager | 24-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                    | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy      | Manager | 24-Mar-20       | T3 - Long Term Projections | Prepare summary of the SUT collections data from the Commonwealth to be used in the analysis of municipalities fiscal plans                                                            | 0.70 | 595.00      | 416.50                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Musical Arts Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                    | 0.60 | 445.00      | 267.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Fine Arts Center Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Economic Development Bank for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                   | 0.20 | 445.00      | 89.00                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Puerto Rico Public Broadcasting Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.20 | 445.00      | 89.00                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Agricultural Insurance Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.          | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to (AFICA) for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                     | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to COSSEC for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                      | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Conservatory of Music for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                       | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Housing Financing Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                 | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Treasury for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                      | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Project Corporation ENLACE Cano Martin Pena for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Roosevelt Roads for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                             | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Public Private Partnership Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.        | 0.60 | 445.00      | 267.00                |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Integrated Transport Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.              | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Ponce Ports Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                       | 0.60 | 445.00      | 267.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Comprehensive Cancer Center for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                              | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Educational Research and Medical Services Center for Diabetes for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                            | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Model Forest for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                             | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to AAFAF for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to FOMB for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Insurance Fund State Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                         | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Automobile Accident Compensation Administration for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                          | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Institute of Puerto Rican Culture for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Medical Services Administration for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                          | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to COFINA for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                   | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Municipal Finance Corporation for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                            | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan         | Senior            | 24-Mar-20       | T3 - Plan of Adjustment    | Review request to Municipal Finance Agency for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Chawla,Sonia          | Manager           | 24-Mar-20       | T3 - Plan of Adjustment    | Review project proposal email from Institute of Puerto Rican Culture sent on 03 19 20.                                                                                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 24-Mar-20       | T3 - Long Term Projections | Call with G Ojeda (FOMB) and A Chepenik (EY) to discuss revenue forecasting                                                                                                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Mar-20       | T3 - Long Term Projections | Participate in Fiscal Plan update call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential updates to the fiscal plan and the deck for the Board session. | 0.80 | 870.00      | 696.00                |
| Dougherty,Ryan Curran | Senior            | 24-Mar-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss agencies that may overspend payroll and potential SRF agencies that may have cash issues related to COVID 19                                                                                         | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 24-Mar-20       | T3 - Long Term Projections | Update 6-month payroll analysis to adjust for social security.                                                                                                                                                                                                                      | 1.30 | 445.00      | 578.50                |
| Glavin,Amanda Jane    | Staff             | 24-Mar-20       | T3 - Long Term Projections | Review enacted COVID-19 response bills in US states                                                                                                                                                                                                                                 | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff             | 24-Mar-20       | T3 - Long Term Projections | Researching anticipated COVID-19 fiscal response from federal government                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff             | 24-Mar-20       | T3 - Long Term Projections | Researching anticipated COVID-19 measures from US states                                                                                                                                                                                                                            | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 24-Mar-20       | T3 - Long Term Projections | Researching enacted COVID-19 response bill US states                                                                                                                                                                                                                                | 1.30 | 245.00      | 318.50                |
| Kane,Collin           | Senior            | 24-Mar-20       | T3 - Long Term Projections | Revise calculations for freeze modeling 6 month delay for plan of adjustment timing                                                                                                                                                                                                 | 1.90 | 405.00      | 769.50                |
| Kane,Collin           | Senior            | 24-Mar-20       | T3 - Long Term Projections | Revise calculations for pension cuts modeling 6 month delay for plan of adjustment timing                                                                                                                                                                                           | 1.20 | 405.00      | 486.00                |
| Kane,Collin           | Senior            | 24-Mar-20       | T3 - Long Term Projections | Prepare JRS aggregated paygo cost cash flows under 6 month delay for freeze / cut dates                                                                                                                                                                                             | 2.40 | 405.00      | 972.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib        | Senior             | 24-Mar-20       | T3 - Long Term Projections | Analyze trends in weekly jobless claims                                                                                                                                                                                                                                                                    | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib        | Senior             | 24-Mar-20       | T3 - Long Term Projections | Conduct econometric analysis of relationship between jobless claims and tax revenue                                                                                                                                                                                                                        | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib        | Senior             | 24-Mar-20       | T3 - Long Term Projections | Establish Jobless claims analysis methodology and data                                                                                                                                                                                                                                                     | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib        | Senior             | 24-Mar-20       | T3 - Long Term Projections | Review of analysis of COVID 19 impact in on revenue                                                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare Bridge calculation between COMPS-based forecast and AAFAF Baseline forecast                                                                                                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare revised COMPS based (5-Yr-increments) forecast in the PRIDCO BP model based on Ankura baseline forecast structure                                                                                                                                                                                  | 1.40 | 445.00      | 623.00                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare revised COMPS based (annual) forecast in the PRIDCO BP model based on Ankura baseline forecast structure                                                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Review Ankura baseline forecast (revised)                                                                                                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Review PRIDCO forecast bridge between AAFAF Restructuring forecast and Baseline Forecast                                                                                                                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Update PRIDCO BP model Baseline projections                                                                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 24-Mar-20       | T3 - Long Term Projections | Update PRIDCO BP model with Ankura baseline forecast                                                                                                                                                                                                                                                       | 1.90 | 445.00      | 845.50                |
| Levy,Sheva R         | Partner/Principal  | 24-Mar-20       | T3 - Plan of Adjustment    | Review roles for discussion with AFT regarding Social Security enrollment                                                                                                                                                                                                                                  | 0.40 | 721.00      | 288.40                |
| Mackie,James         | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Update unemployment on revenue forecasts                                                                                                                                                                                                                                                                   | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Prepare slide showing US macro forecasts                                                                                                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the short-term COVID-19 support that was approved for municipalities                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss various the options available to disperse the \$100m COVID relief for the Munis and how to present them                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated based on population size                                                                                                                                                  | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated based on SUT as a % of GF budget                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated based on SUT collected as a % of total SUT                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare an analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated under the Equalization Fund formula                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Prepare presentation materials highlighting the various options to disperse the \$100m COVID-19 relief funds                                                                                                                                                                                               | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 24-Mar-20       | T3 - Long Term Projections | Update presentation materials highlighting the various options to disperse the \$100m relief funds to incorporate feedback received from the team                                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Mullins,Daniel R     | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Business Permitting -Obstacles and Improvements -- final report, complete editing and redrafting of business construction section, land registration, paying taxes sections, descriptions of PR processes and procedures and best practices                                                                | 3.80 | 810.00      | 3,078.00              |
| Mullins,Daniel R     | Executive Director | 24-Mar-20       | T3 - Long Term Projections | COVID-19 - jobless claim data and trust find capitalization , empirical estimations of effects, review of state policies for informal sector relief, review of hurricane and great recession induced unemployment and jobless claims and by sector, compiling and review of third party economic forecasts | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 24-Mar-20       | T3 - Long Term Projections | COVID-19 Economic Effects - COVID-19 working group, revenue estimates, employment estimates, informal sector, state policies, preparation for inputs to FMOB report                                                                                                                                        | 1.00 | 810.00      | 810.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 24-Mar-20       | T3 - Long Term Projections        | COVID-19 Economic Effects - Compiling data on weekly jobless claims in Puerto Rico, designing model to estimate effects, running model on sample of US data, recompiling for Puerto Rico, specifying interpretation and layout of tables                                            | 2.90 | 810.00      | 2,349.00              |
| Mullins, Daniel R   | Executive Director | 24-Mar-20       | T3 - Long Term Projections        | COVID-19 Economic Effects - COVID-19 effects and revenue forecasting meeting - defining incremental elements of analysis of employment, data availability, state response to great recession lessons for Puerto Rico, informal sector analysis frame for immediate responses        | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 24-Mar-20       | T3 - Long Term Projections        | COVID-19 Economic Effects - Tasking FOMB weekly analytic update on COVID 19 effects, designing analysis and scope for data presentation                                                                                                                                             | 1.00 | 810.00      | 810.00                |
| Neziroski, David    | Staff              | 24-Mar-20       | T3 - Fee Applications / Retention | Contuse to review of exhibit B for January's application                                                                                                                                                                                                                            | 2.10 | 245.00      | 514.50                |
| Neziroski, David    | Staff              | 24-Mar-20       | T3 - Fee Applications / Retention | Review exhibit D detail for the January application                                                                                                                                                                                                                                 | 3.70 | 245.00      | 906.50                |
| Nichols, Carly      | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Review TRS valuation system coding with associated cash flows for updated freeze date to 1 January 2022                                                                                                                                                                             | 1.20 | 519.00      | 622.80                |
| Nichols, Carly      | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Review TRS valuation system coding with associated cash flows for updated freeze date to 1 July 2021                                                                                                                                                                                | 0.90 | 519.00      | 467.10                |
| Nichols, Carly      | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Review TRS valuation system coding with associated cash flows for updated freeze date to 1 July 2022                                                                                                                                                                                | 1.10 | 519.00      | 570.90                |
| Panagiotakis, Sofia | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss agencies that may overspend payroll and potential SRF agencies that may have cash issues related to COVID 19                                                                                         | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis, Sofia | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Participate in Fiscal Plan update call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential updates to the fiscal plan and the deck for the Board session. | 0.80 | 720.00      | 576.00                |
| Panagiotakis, Sofia | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Review judgement on 330 centers to determine potential liability                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Call with I Parks (EY), M Ban (EY) to calculate initial view of unemployment estimates due to COVID-19                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss various the options available to disperse the \$100m COVID relief for the Munis and how to present them                                                                                                | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Prepare slides detailing options for \$100m COVID-19 relief funds                                                                                                                                                                                                                   | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager            | 24-Mar-20       | T3 - Long Term Projections        | Review COVID-19 relief funds options                                                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Prepare draft outline of COVID working slide deck for 3/26 presentation in prep for Board meeting                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Prepare follow up communication to for COVID working group presentation materials in response to draft outline from N Jaresko (FOMB)                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Read CPRSA (Phase I) and FFCRA (Phase II) Coronavirus response Acts in preparation for COVID working group deck                                                                                                                                                                     | 2.10 | 720.00      | 1,512.00              |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Review \$100 million stimulus allocation methodologies and provide feedback/additional methodology to include in analysis                                                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Review communications from FOMB regarding COVID working group materials                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Review draft Muni analysis and provide comments                                                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Review latest updates from Senate proposal on Phase III of Federal Stimulus program to include in weekly COVID working group update                                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections        | Summarize key points of CPRSA (Phase I) and FFCRA (Phase II) Coronavirus response acts                                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Rai, Aman           | Staff              | 24-Mar-20       | T3 - Long Term Projections        | Update data from BLS for every industry at the 3 digit code level                                                                                                                                                                                                                   | 0.60 | 245.00      | 147.00                |
| Rai, Aman           | Staff              | 24-Mar-20       | T3 - Long Term Projections        | Extract data from BLS for every industry at the 3 digit code level                                                                                                                                                                                                                  | 2.60 | 245.00      | 637.00                |
| Rai, Aman           | Staff              | 24-Mar-20       | T3 - Long Term Projections        | Research for macro economic forecasts by external sources                                                                                                                                                                                                                           | 2.80 | 245.00      | 686.00                |
| Ramirez, Jessica I. | Senior             | 24-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of 3/31/2020 requests for confirmation of open/new accounts and restriction information for Trade and Export Company.                                                                                                                                              | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of 3/31/2020 request for restrictions information for University of Puerto Rico.                                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Institute of Puerto Rican Culture for 12/30 follow up after no response after a previous follow up                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Land Authority de Puerto Rico for 12/30 follow up after no response after a previous follow up                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Maritime Transport Authority for 12/30 follow up after no response after a previous follow up                                                                                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Mental Health Services and Addiction Control Administration for 12/30 follow up after no response after a previous follow up                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Metropolitan Bus Authority for 12/30 follow up after no response after a previous follow up                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Office of Legislative Services for 12/30 follow up after no response after a previous follow up                                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Ponce Ports Authority for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Ports Authority for 12/30 follow up after no response after a previous follow up                                                                                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Project Corporation ENLACE Cano Martin Pena for 12/30 follow up after no response after a previous follow up                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Send email to Public Private Partnership Authority for 12/30 follow up after no response after a previous follow up                                                                                                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Trade and Export Company regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information                                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to University of Puerto Rico regarding 3/31/2020 request for restrictions information                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare update report of account balances as of 12/31/2019 for A. Garcia (FOMB)                                                                                                                                                                                                     | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/24/2020 for 6/30/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/24/2020 for 9/30/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/24/2020 for 12/31/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/24/2020 for 3/31/2020 testing period cash balances requests at Banco Popular.                                                                                                                                                         | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 6/30/2019 testing period cash balances requests.                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 9/30/2019 testing period cash balances requests.                                                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 12/31/2019 testing period cash balances requests.                                                                                                                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 24-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Santambrogio,Juan       | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Participate in Fiscal Plan update call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential updates to the fiscal plan and the deck for the Board session. | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan       | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Review analysis of historical headcount and payroll expenses by agency grouping to be presented to the Board                                                                                                                                                                        | 1.30 | 810.00      | 1,053.00              |
| Santambrogio,Juan       | Executive Director | 24-Mar-20       | T3 - Long Term Projections | Review draft materials to be presented at the FOMB strategy session on updates to fiscal plan                                                                                                                                                                                       | 1.80 | 810.00      | 1,458.00              |
| Santambrogio,Juan       | Executive Director | 24-Mar-20       | T3 - Plan of Adjustment    | Review letter from Committee of Retirees regarding response to COVID-19 crisis                                                                                                                                                                                                      | 0.60 | 810.00      | 486.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 24-Mar-20       | T3 - Long Term Projections      | Review presentation with alternative options for updating fiscal plan projections and budget                                                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 24-Mar-20       | T3 - Long Term Projections      | Review proposed additional spend for fiscal plan for certain agencies to meet FY20 funding needs                                                                                                                                                                                   | 1.20 | 810.00      | 972.00                |
| Sarna, Shavi            | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in Fiscal Plan update call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential updates to the fiscal plan and the deck for the Board session | 0.80 | 720.00      | 576.00                |
| Stuber, Emily Grace     | Senior             | 24-Mar-20       | T3 - Long Term Projections      | Calculate total paygo costs for TRS for freeze date sensitivity scenarios                                                                                                                                                                                                          | 0.90 | 405.00      | 364.50                |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Prepare bridge slide in PPT outlining key assumption differences in CW Fiscal Plan and AAFAF submitted PRIDCO forecast                                                                                                                                                             | 2.20 | 595.00      | 1,309.00              |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                | 0.80 | 595.00      | 476.00                |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                | 0.80 | 595.00      | 476.00                |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Research qualitative data around PRIDCO operations/properties to better inform development of business plan and key assumptions                                                                                                                                                    | 2.30 | 595.00      | 1,368.50              |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Review CW Fiscal Plan for PRIDCO forecast and compare results to AAFAF submitted FP for PRIDCO                                                                                                                                                                                     | 1.60 | 595.00      | 952.00                |
| Tabani, Omar            | Manager            | 24-Mar-20       | T3 - Long Term Projections      | Review draft word document for PRIDCO fiscal plan and compare to previous iterations/drafts                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the short-term COVID-19 support that was approved for municipalities                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY) to discuss various the options available to disperse the \$100m COVID relief for the Munis and how to present them                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Analyze SUT by muni                                                                                                                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Review historical ASES payments by munis                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Analyze COVID impact on SUT by muni                                                                                                                                                                                                                                                | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Analyze Hacienda SUT by muni reports for use in muni analysis                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Review draft of \$100m muni allocation deck to provide guidance in slides                                                                                                                                                                                                          | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Review draft of \$100m muni deck with new slides to provide comments                                                                                                                                                                                                               | 1.80 | 720.00      | 1,296.00              |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Prepare summary of Act 29 impact on paygo and healthcare for CW fiscal plan consideration                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Review ABRE website for insight into muni level SUT levels                                                                                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Review draft of COVID support options deck to provide comments to team.                                                                                                                                                                                                            | 2.10 | 720.00      | 1,512.00              |
| Tajuddin, Salman Naveed | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 24-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), S. Tajuddin (EY), J. Burr (EY) to discuss PRIDCO business plan assumptions                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Venkatramanan, Siddhu   | Manager            | 24-Mar-20       | T3 - Plan of Adjustment         | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for week ending 03/27/2020.                                                                                                  | 1.30 | 595.00      | 773.50                |
| Zhao, Leqi              | Staff              | 24-Mar-20       | T3 - Long Term Projections      | Update personal income tax forecast COVID version of model to include BLS unemployment for personal income tax forecast update                                                                                                                                                     | 1.10 | 245.00      | 269.50                |
| Ban, Menuka             | Manager            | 25-Mar-20       | T3 - Long Term Projections      | Prepare model for the sector wise COVID impact for Puerto Rico                                                                                                                                                                                                                     | 2.90 | 595.00      | 1,725.50              |
| Ban, Menuka             | Manager            | 25-Mar-20       | T3 - Long Term Projections      | Call to calculate out cost of Joblessness with M. Bahn (EY) and I. Parks (EY)                                                                                                                                                                                                      | 1.00 | 595.00      | 595.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Ban,Menuka       | Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare charts/tables with summary results on employment/payroll impact for the deliverable                                                                                                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Ban,Menuka       | Manager | 25-Mar-20       | T3 - Long Term Projections | Estimate the total unemployment benefit amount under various scenarios                                                                                                                                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Ban,Menuka       | Manager | 25-Mar-20       | T3 - Long Term Projections | Identify 3-digit NAICS code as essential, nonessential/remote, and non-essential/shutdown in the Puerto Rico data                                                                                                                                                                                                                                            | 1.60 | 595.00      | 952.00                |
| Berger,Daniel L. | Senior  | 25-Mar-20       | T3 - Long Term Projections | Rerun model after we add initial claims for unemployment insurance to the act 154 tax forecasting model                                                                                                                                                                                                                                                      | 2.40 | 445.00      | 1,068.00              |
| Berger,Daniel L. | Senior  | 25-Mar-20       | T3 - Long Term Projections | Rerun model after we add initial claims for unemployment insurance to the non resident withholding tax forecasting model                                                                                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Berger,Daniel L. | Senior  | 25-Mar-20       | T3 - Long Term Projections | Rerun model after we add initial claims for unemployment insurance to the sales and use tax forecasting model                                                                                                                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the FY21 budget target for the Rio Piedras Hospital under ASSMCA in order to comply with the consent decree                                                                                                                                                                          | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in meeting with L Ortiz (FONDO), G Acevedo (FONDO), R Lopez (FONDO), R Rivera (AAFAF), V Bernal (FOMB), Conway consultants, McKinsey consultants, J Santambrogio (EY) and J Burr (EY) to discuss the current operations and fiscal plan modeling of the state insurance fund (FONDO) as well as the FY21 budget variance relative to the targets | 2.00 | 595.00      | 1,190.00              |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare agenda for the upcoming COFINA call to discuss the FY21 budget and current FY20 reporting                                                                                                                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare list of follow-up questions for FONDO after the meeting with executive management                                                                                                                                                                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare questions and additional agenda topics to prepare for the meeting with FONDO                                                                                                                                                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare summary of the FY20 budget for PRIDCO to support development of the FY21 budget                                                                                                                                                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy      | Manager | 25-Mar-20       | T3 - Long Term Projections | Respond to additional questions from McKinsey analyst for items discussed in the meeting with FONDO                                                                                                                                                                                                                                                          | 0.90 | 595.00      | 535.50                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review initial outreach communications to financial institution Northern Trust for information regarding accounts for March 31 2020 balances.                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to Office of Court Administration for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to Industrial Commission for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to Public Housing Administration for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to Transit Safety Commission for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to DDEC for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to 911 Emergency Systems Bureau for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 25-Mar-20       | T3 - Plan of Adjustment    | Review request to Department of Family for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                                                                              | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Child Support Administration for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Vocational Rehabilitation for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                               | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Socioeconomic Development of the Family Administration for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                  | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Department of Correction and Rehabilitation & Pretrial Services Program for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Parole Board for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Environmental Quality Board for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                             | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Telecommunications and Public Service Regulatory Board for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                  | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Office of Management and Budget for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Public Buildings Authority for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to House of Representatives for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Office of the Solicitor - Special Independent Prosecutor for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Office of the Commissioner of Insurance for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                 | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Office of Legislative Services for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                          | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Department of State for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Department of Treasury for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                                  | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to National Guard of Puerto Rico for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                                           | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Review request to Department of Natural and Environmental Resources for bank balance information as of 3/25/20 for 3/31/2020 testing period to ensure all required information is requested.                       | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior | 25-Mar-20       | T3 - Plan of Adjustment | Participate in meeting to discuss FI outreach process for March 2020 testing period<br>Attendees: S. Chawla (EY), J. Chan (EY), D. Sanchez-Riveron                                                                 | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 25-Mar-20       | T3 - Plan of Adjustment    | Review email to A. Garcia (FOMB) regarding 02 28 20 cash balances for COSSEC accounts at Insigneo and Morgan Stanley.                                                                                             | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 25-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss FI outreach process for March 2020 testing period<br>Attendees: S. Chawla (EY), J. Chan (EY), D. Sanchez-Riveron                                                                | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                          | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Mar-20       | T3 - Long Term Projections | Participate in call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY), and I Parks (EY) to discuss the COVID related legislation and its affect on PR                        | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), S Negron (FOMB), S O'Rourke (McK), J Davis (McK), N. Lawson (McK), A. Chepenik (EY), J Santambrogio (EY), and D Patel (EY) to review draft board document materials | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 25-Mar-20       | T3 - Long Term Projections | Participate in call with IRS, Hacienda, and the FOMB to discuss federal fund transfers                                                                                                                            | 1.10 | 870.00      | 957.00                |
| Culp,Noelle B.        | Staff             | 25-Mar-20       | T3 - Long Term Projections | Calculate impact of cut on ERS municipal participants                                                                                                                                                             | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 25-Mar-20       | T3 - Long Term Projections | Calculate impact of cut on ERS non-municipal participants                                                                                                                                                         | 0.20 | 271.00      | 54.20                 |
| Dougherty,Ryan Curran | Senior            | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Tajuddin (EY) to discuss PRIDCO VTP                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Glavin,Amanda Jane    | Staff             | 25-Mar-20       | T3 - Long Term Projections | Pulling projected dates for the passage of the COVID-19 stimulus bill                                                                                                                                             | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff             | 25-Mar-20       | T3 - Long Term Projections | Pulling reliable sources on phase 3 COVID-19 stimulus bill expectations                                                                                                                                           | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff             | 25-Mar-20       | T3 - Long Term Projections | Reading drafts of phase 3 COVID-19 stimulus bill                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff             | 25-Mar-20       | T3 - Long Term Projections | Researching phase 1 COVID-19 stimulus bill from US government                                                                                                                                                     | 2.10 | 245.00      | 514.50                |
| Good JR,Clark E       | Manager           | 25-Mar-20       | T3 - Long Term Projections | Calculate the impact of budget smoothing on the municipality / public corporation split in the non fiscal plan costs                                                                                              | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 25-Mar-20       | T3 - Long Term Projections | Participate in call with S Kite (EY) and C Good (EY) to discuss checking the muni / public corporations split in fiscal plan costs                                                                                | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 25-Mar-20       | T3 - Long Term Projections | Prepare an exhibit for McKinsey showing the cost of Act 29 on the pension paygo costs                                                                                                                             | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 25-Mar-20       | T3 - Long Term Projections | Review the calculation of the split of the non fiscal plan costs between municipalities / public corporations                                                                                                     | 2.30 | 519.00      | 1,193.70              |
| Kane,Collin           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Prepare documentation of answers to questions raised from team's review of JRS cut / freeze sensitivity cash flows.                                                                                               | 2.10 | 405.00      | 850.50                |
| Kane,Collin           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Prepare calculations of sensitivity in freeze / cut JRS projections modeling system coding for 12 month delay in plan of adjustment timing                                                                        | 2.20 | 405.00      | 891.00                |
| Kane,Collin           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Prepare JRS aggregated paygo cost cash flows under 12 month delay for freeze and cut dates                                                                                                                        | 1.80 | 405.00      | 729.00                |
| Kite,Samuel           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Participate in call with S Kite (EY) and C Good (EY) to discuss checking the muni / public corporations split in fiscal plan costs                                                                                | 0.30 | 405.00      | 121.50                |
| Kite,Samuel           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review calculations of additional ERS PayGo associated to municipal entities only                                                                                                                                 | 0.80 | 405.00      | 324.00                |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Draft Asset Manager's scope of services as articulated in AAFAF RFQ.                                                                                                                                              | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review AAFAF RFQ for PRIDCO Asset Manager.                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review revised version 17 of PRIDCO Business Plan.                                                                                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review revised version 18 of PRIDCO Business Plan.                                                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Revise PRIDCO Fiscal Plan in accord with S. Tajuddin (EY)'s suggested edits.                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Send Asset Manager's scope of services to team for comments                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Send email to O. Tabani (EY) with updated status of PRIDCO Fiscal Plan.                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior            | 25-Mar-20       | T3 - Long Term Projections | Send O. Tabani (EY) revised Version 2 Fiscal Plan to review.                                                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Levine,Adam           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review OMM US PRIDCO Title VI Deck                                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior            | 25-Mar-20       | T3 - Long Term Projections | Review June 2019 PRIDCO Bond Restructuring (Citi) presentation deck                                                                                                                                               | 0.60 | 445.00      | 267.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and O. Tabani (EY) to discuss PRIDCO payroll forecast and comparable analysis                                                                                                                | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding fiscal plan exhibits and assumptions, and creation of other deliverables                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with S. Tajuddin (EY), Adam Levine (EY), and O. Tabani (EY) to discuss PRIDCO model assumptions for various scenarios                                                                                            | 1.60 | 445.00      | 712.00                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Prepare COMPS Analysis Summary exhibit for the PRIDCO BP model                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Prepare new COMPS-based forecast                                                                                                                                                                                                     | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Update COMPS Analysis in PRIDCO BP model                                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Update PRIDCO BP model                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R            | Partner/Principal  | 25-Mar-20       | T3 - Long Term Projections        | Review file prepared for McKinsey containing PayGo costs split separately for municipalities                                                                                                                                         | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 25-Mar-20       | T3 - Long Term Projections        | Review financial impact of CBA one-time pension payments on PREPA projections                                                                                                                                                        | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 25-Mar-20       | T3 - Plan of Adjustment           | Participate in discussion with S Levy (EY) and M Lopez (EY) to discuss who receives Social Security opt in opportunities in draft legislation                                                                                        | 0.30 | 721.00      | 216.30                |
| Maciejewski,Brigid Jean | Manager            | 25-Mar-20       | T3 - Fee Applications / Retention | Review common meeting time entries in preparation of February fee application                                                                                                                                                        | 3.60 | 595.00      | 2,142.00              |
| Maciejewski,Brigid Jean | Manager            | 25-Mar-20       | T3 - Fee Applications / Retention | Review RAS February time entries in preparation of February fee application                                                                                                                                                          | 2.90 | 595.00      | 1,725.50              |
| Mackie,James            | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                             | 0.80 | 810.00      | 648.00                |
| Mackie,James            | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Participate in call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY), and I Parks (EY) to discuss the COVID related legislation and its affect on PR                                           | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Prepare analysis on \$1,200 stimulus payment                                                                                                                                                                                         | 1.90 | 810.00      | 1,539.00              |
| Mackie,James            | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Research major provisions of the Senate passed regarding stimulus bills                                                                                                                                                              | 1.10 | 810.00      | 891.00                |
| Mackie,James            | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Supervise summary of major provisions of the Senate passed stimulus bill                                                                                                                                                             | 1.20 | 810.00      | 972.00                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Analyze a report by the OECD to identify what countries around the world are doing to help employees in the informal economy during times of financial crisis and how this can be applied to PR during the COVID-19 economy slowdown | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the different options of distributing the \$100m COVID-19 support funds to the municipalities                          | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to debrief on the meeting with G. Ojeda (FOMB) and discuss next steps                                                                              | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss what the preferred option is to distribute the short-term COVID-19 support that was approved for municipalities                             | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss various muni support options and how they relate to AAFAF                                                                                               | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to update proposed calculation for \$100m support to Munis from CW                                                                                                 | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Prepare an analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated based on a 3-tier approach using FY2020 GF budget                                                   | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Review AAFAF's proposal for distributing the \$100m to municipalities to understand the impact by municipality                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Review the rebuttal letter from the Association of Mayors of Puerto Rico on the proposed bill P.C. 2443 to identify the impact that this bill would have on munis operations                                                         | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 25-Mar-20       | T3 - Long Term Projections        | Update presentation materials highlighting the various options to disperse the \$100m relief funds to incorporate feedback received from the client                                                                       | 1.80 | 445.00      | 801.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-10 - Review and augmentation of material for Federal Policy response slide deck and State policy response slide deck, editing of final content and transmission                                                     | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                  | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Participate in call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY), and I Parks (EY) to discuss the COVID related legislation and its affect on PR                                | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | Participate in conference call with G Maldonado (FOMB), McKinsey Fiscal Plan team, D Mullins (EY), J Santambrogio (EY) to discuss long term projections update in preparation for board strategy session                  | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 - Reviews of third party macro forecast estimates for inclusion, transmission to team and staging of revenue forecasts                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 - Stimulus Legislation - Prepare details of the COVID-19 Federal relief/stimulus bills, focus on agreement reached March25 on \$2trillion measure and provisions of benefit to Puerto Rico                       | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 materials for updating Puerto Rico effect and FOMB board, review of slide deck materials and forecasts, unemployment effect, and state and federal initiatives                                                   | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 Review, edit, design of content packaging and transmission of sector unemployment estimates and composite slide groups, and review of complete presentation                                                      | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 structuring analysis and presentation material for weekly FOMB call, identification of data, next steps and analysis strategies for unemployment, revenue forecast effects, state responses, federal legislation | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 25-Mar-20       | T3 - Long Term Projections        | COVID-19 Review, edit, design and augmentation of data and content for briefing slide deck on unemployment claims history data                                                                                            | 0.80 | 810.00      | 648.00                |
| Neziroski,David      | Staff              | 25-Mar-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the January application                                                                                                                                                                  | 2.10 | 245.00      | 514.50                |
| Panagiotakis,Sofia   | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), R. Tan (EY) and S. Panagiotakis (EY) to discuss revisions to the Board Deck on the budget slides.                                                                           | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Lawson (McKinsey) to discuss some questions on the revised projections shown on the Board deck                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the FY21 budget target for the Rio Piedras Hospital under ASSMCA in order to comply with the consent decree                                       | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia   | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections        | Review the current draft of the Board deck.                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Call to calculate out cost of Joblessness with M Bahn (EY) and I Parks (EY)                                                                                                                                               | 1.00 | 595.00      | 595.00                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Update presentation for update deck on COVID situation                                                                                                                                                                    | 1.20 | 595.00      | 714.00                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                  | 0.80 | 595.00      | 476.00                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Participate in call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY), and I Parks (EY) to discuss the COVID related legislation and its affect on PR                                | 0.70 | 595.00      | 416.50                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Detail review of Phase II for federal stimulus and highlight of effect on PR                                                                                                                                              | 3.40 | 595.00      | 2,023.00              |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the different options of distributing the \$100m COVID-19 support funds to the municipalities               | 0.40 | 595.00      | 238.00                |
| Parks,Ian            | Manager            | 25-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to debrief on the meeting with G. Ojeda (FOMB) and discuss next steps                                                                   | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name           | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss various muni support options and how they relate to AAFAF                                                                            | 0.70 | 595.00      | 416.50                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to update proposed calculation for \$100m support to Munis from CW                                                                              | 0.40 | 595.00      | 238.00                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Prepare slides for COVID working group presentation                                                                                                                                                               | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Prepare slides to summarize federal stimulus bills for presentation                                                                                                                                               | 0.70 | 595.00      | 416.50                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Summarize Phase 1 of COVID legislation breaking out relevant amounts and how they apply to PR                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Summarize Phase 2 of COVID legislation breaking out relevant amounts and how they apply to PR                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Summarize Phase 3 of COVID legislation breaking out relevant amounts and how they apply to PR                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to give initial calculations of phase III COVID recovery bill on PR                                                                                               | 0.70 | 595.00      | 416.50                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to update presentation for N Jaresko on various phases of COVID bill                                                                                              | 0.60 | 595.00      | 357.00                |
| Parks,Ian      | Manager        | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to update presentation for N Jaresko to drill into unemployment calculations                                                                                      | 0.60 | 595.00      | 357.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                          | 0.80 | 720.00      | 576.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY), and I Parks (EY) to discuss the COVID related legislation and its affect on PR                        | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), S Negron (FOMB), S O'Rourke (McK), J Davis (McK), N. Lawson (McK), A. Chepenik (EY), J Santambrogio (EY), and D Patel (EY) to review draft board document materials | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare draft presentation to share with R. Fuentes in preparation for COVID working group presentation on 3/26                                                                                                   | 1.20 | 720.00      | 864.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare Phase I PR estimates from Phase I Feb Stimulus bill                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare Phase II PR estimates based on FFCRA (Phase II) stimulus bill                                                                                                                                             | 1.60 | 720.00      | 1,152.00              |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare Phase III PR estimates based on Senate version of CARES (Phase III) stimulus bill                                                                                                                         | 2.60 | 720.00      | 1,872.00              |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review Act 29 treatment for PayGO and ASES in connection with COVID muni impacts deck                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review business permitting - obstacles and improvements memo prepared in response to request from FOMB to clear CDBG funding governance requirements                                                              | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review final draft PR stimulus distribution options summary                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review preliminary Unemployment scenarios for application in Federal Stimulus package estimates for PR to be used in COVID working group presentation                                                             | 0.80 | 720.00      | 576.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Update COVID working group slide presentation template based on feedback from group                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to give initial calculations of phase III COVID recovery bill on PR                                                                                               | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to update presentation for N Jaresko on various phases of COVID bill                                                                                              | 0.60 | 720.00      | 432.00                |
| Patel,Deven V. | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Working call with D Patel (EY) and I Parks (EY) to update presentation for N Jaresko to drill into unemployment calculations                                                                                      | 0.60 | 720.00      | 432.00                |
| Quach,TranLinh | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Analysis of JRS paygo impact of a 7/1/2021 freeze compared to calculations with 1/1/2021 freeze                                                                                                                   | 1.10 | 655.00      | 720.50                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of projected JRS paygo cashflows for actives hired after 2014 with a 7/1/2021 freeze date                                                                         | 0.70 | 655.00      | 458.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of JRS valuation system calculations of paygo costs updating the cut date to 1/1/2022                                                                             | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of revised JRS calculations of the paygo costs for the 7/1/2021 freeze with 1/1/2022 cut                                                                          | 0.70 | 655.00      | 458.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of JRS sample lives to verify accuracy of calculations measuring the impact of freezing salary/service with interest crediting rate on prior year rates for COLAs | 1.20 | 655.00      | 786.00                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of aggregated JRS paygo files to be incorporated to the broader fiscal plan results                                                                               | 0.50 | 655.00      | 327.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of the JRS cost projections 7/1/2022 freeze with 1/1/2023 cut                                                                                                     | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review of plan valuation parameters in valuation system calculation for JRS plan freeze date of 7/1/2021                                                                 | 1.30 | 655.00      | 851.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review revised aggregated JRS paygo files to be incorporated to the broader fiscal plan results to incorporate updated calculation results                               | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Prepare summary documentation of corrections needed for JRS valuation benefit plan components in valuation system calculations for 7/1/2021 freeze with 1/1/2022 cut     | 0.80 | 655.00      | 524.00                |
| Rai,Aman                | Staff          | 25-Mar-20       | T3 - Long Term Projections | Essential and non essential business data cleaning for analyzing impact of COVID on employment                                                                           | 2.90 | 245.00      | 710.50                |
| Rai,Aman                | Staff          | 25-Mar-20       | T3 - Long Term Projections | Prepare slide with table for macro economic forecasts from external sources                                                                                              | 2.60 | 245.00      | 637.00                |
| Ramirez,Jessica I.      | Senior         | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft FOMB initial account holder letter to Gamming Commission of Puerto Rico regarding 3/31/2020 requests                                                       | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.      | Senior         | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft FOMB initial account holder letter to Puerto Rico Innovation and Technology Service regarding 3/31/2020 requests                                           | 0.40 | 445.00      | 178.00                |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate 2016 Unemployment Insurance Demographics Report                                                                                                                | 1.10 | 245.00      | 269.50                |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate 2017 Unemployment Insurance Demographics Report                                                                                                                | 1.10 | 245.00      | 269.50                |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate 2019 Unemployment Insurance Demographics Report                                                                                                                | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate Regulation 9056 on Administering Unemployment Insurance                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate Trust Fund Balance Excel                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff          | 25-Mar-20       | T3 - Long Term Projections | Translate UI Benefit Excel                                                                                                                                               | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/25/2020 for 9/30/2019 testing period cash balances requests at Santander.                                                  | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests at Santander.                                                 | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests at Santander.                                                  | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests at First Bank.                                                | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis to follow up on outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests at First Bank.                                    | 1.80 | 245.00      | 441.00                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss FI outreach process for March 2020 testing period<br>Attendees: S. Chawla (EY), J. Chan (EY), D. Sanchez-Riveron                       | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Santander to follow up on outstanding items as of 3/25/2020 for 9/30/2019 testing period cash balances requests.                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Santander to follow up on outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests.                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Santander to follow up on outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests.                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 25-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to First Bank to follow up on outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests.                                | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Participate in conference call with G Maldonado (FOMB), McKinsey Fiscal Plan team, D Mullins (EY), J Santambrogio (EY) to discuss long term projections update in preparation for board strategy session                                                                                                                                                     | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), S Negron (FOMB), S O'Rourke (McK), J Davis (McK), N. Lawson (McK), A. Chepenik (EY), J Santambrogio (EY), and D Patel (EY) to review draft Board document materials                                                                                                                                            | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Participate in meeting with L Ortiz (FONDO), G Acevedo (FONDO), R Lopez (FONDO), R Rivera (AAFAF), V Bernal (FOMB), Conway consultants, McKinsey consultants, J Santambrogio (EY) and J Burr (EY) to discuss the current operations and fiscal plan modeling of the state insurance fund (FONDO) as well as the FY21 budget variance relative to the targets | 2.00 | 810.00      | 1,620.00              |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Review agency specific funding needs to be included in board update document                                                                                                                                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Review potential impact of Act 29 on municipal paygo payments and municipal healthcare contributions to ASES                                                                                                                                                                                                                                                 | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Review timing assumptions in updated fiscal plan regarding pension cut implementation and social security                                                                                                                                                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Review updated version of analysis of headcount and payroll historical trends including trust employees for FOMB presentation                                                                                                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan | Executive Director | 25-Mar-20       | T3 - Long Term Projections | Review updated version of Fiscal Plan decisions document to be submitted to the Board                                                                                                                                                                                                                                                                        | 0.90 | 810.00      | 729.00                |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Update slides outlining PRIDCO bondholder recoveries                                                                                                                                                                                                                                                                                                         | 2.30 | 595.00      | 1,368.50              |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and O. Tabani (EY) to discuss PRIDCO payroll forecast and comparable analysis                                                                                                                                                                                                                                        | 1.30 | 595.00      | 773.50                |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding fiscal plan exhibits and assumptions, and creation of other deliverables                                                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), Adam Levine (EY), and O. Tabani (EY) to discuss PRIDCO model assumptions for various scenarios                                                                                                                                                                                                                    | 1.60 | 595.00      | 952.00                |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Review PRIDCO fiscal plan model for quality check                                                                                                                                                                                                                                                                                                            | 2.20 | 595.00      | 1,309.00              |
| Tabani,Omar       | Manager            | 25-Mar-20       | T3 - Long Term Projections | Update PRIDCO fiscal plan narrative                                                                                                                                                                                                                                                                                                                          | 1.30 | 595.00      | 773.50                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to discuss the different options of distributing the \$100m COVID-19 support funds to the municipalities                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) to debrief on the meeting with G. Ojeda (FOMB) and discuss next steps                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to discuss what the preferred option is to distribute the short-term COVID-19 support that was approved for municipalities                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to discuss various muni support options and how they relate to AAFAF                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), I Parks (EY), J Moran (EY) to update proposed calculation for \$100m support to Munis from CW                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Make additional edits to allocation of \$100m COVID deck                                                                                                                                                                                                                                                                                                     | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Prepare summary of 30 year Act 29 costs for CW FP consideration                                                                                                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Review latest COVID 19 support options for munis deck to provide comments.                                                                                                                                                                                                                                                                                   | 1.90 | 720.00      | 1,368.00              |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Final review of revised \$100m muni funding deck prior to sending to FOMB                                                                                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Draft email summarizing key considerations of \$100m muni funding option to send to N. Jaresko (FOMB).                                                                                                                                                                                                                                                       | 0.20 | 720.00      | 144.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Review edits made to COVID 19 support options for munis deck.                                                                                                                                                                                                                                                                                                | 0.90 | 720.00      | 648.00                |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Complete final review of COVID support options deck prior to sharing with FOMB                                                                                                                                                                                                                                                                               | 1.70 | 720.00      | 1,224.00              |
| Tague,Robert      | Senior Manager     | 25-Mar-20       | T3 - Long Term Projections | Review FOMB comments on COVID support analysis                                                                                                                                                                                                                                                                                                               | 0.70 | 720.00      | 504.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review COVID support analysis to remove inventory impact per FOMB request                                                                                                    | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review muni COVID support analysis received from AAFAF                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Review population variances AAFAF vs census 2010                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Tajuddin (EY) to discuss PRIDCO VTP                                                                                        | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 25-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), Adam Levine (EY), and O. Tabani (EY) to discuss PRIDCO model assumptions for various scenarios                                    | 1.60 | 720.00      | 1,152.00              |
| Tan,Riyandi            | Manager        | 25-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), R. Tan (EY) and S. Panagiotakis (EY) to discuss revisions to the Board Deck on the budget slides.                              | 0.40 | 595.00      | 238.00                |
| Venkatramanan,Siddhu   | Manager        | 25-Mar-20       | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/27/2020.    | 1.80 | 595.00      | 1,071.00              |
| Zhao,Leqi              | Staff          | 25-Mar-20       | T3 - Long Term Projections | Review results from corporate income tax forecast COVID version of model including BLS unemployment for corporate income tax forecast update                                 | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi              | Staff          | 25-Mar-20       | T3 - Long Term Projections | Update cigarette tax forecast COVID version of model to include BLS unemployment for cigarette tax forecast update                                                           | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 25-Mar-20       | T3 - Long Term Projections | Update corporate income tax forecast COVID version of model to include BLS unemployment for corporate income tax forecast update                                             | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 25-Mar-20       | T3 - Long Term Projections | Update motor vehicle tax forecast COVID version of model to include BLS unemployment for motor vehicle tax forecast update                                                   | 2.40 | 245.00      | 588.00                |
| Aubourg,Rene Wiener    | Senior Manager | 26-Mar-20       | T3 - Long Term Projections | Confirm/fact check validity of macroeconomic forecasts from external sources and revise slide deck on macroeconomic forecasts accordingly                                    | 2.50 | 720.00      | 1,800.00              |
| Ban,Menuka             | Manager        | 26-Mar-20       | T3 - Long Term Projections | Review of the COVID impact model to answer various question by the team members to prepare for the meeting with the client/broader COVID working team                        | 1.60 | 595.00      | 952.00                |
| Ban,Menuka             | Manager        | 26-Mar-20       | T3 - Long Term Projections | Revise the PowerPoint to clarify the assumptions used to estimate the impact as well as employment loss                                                                      | 1.60 | 595.00      | 952.00                |
| Ban,Menuka             | Manager        | 26-Mar-20       | T3 - Long Term Projections | Revise the total unemployment benefit amount under various scenarios based on comments from J. Dan and COVID working group                                                   | 2.60 | 595.00      | 1,547.00              |
| Ban,Menuka             | Manager        | 26-Mar-20       | T3 - Long Term Projections | Working call with I Parks (EY), M Ban (EY) to refine unemployment estimates due to COVID-19                                                                                  | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.       | Senior         | 26-Mar-20       | T3 - Long Term Projections | Rerun model to include for unemployment insurance to personal income tax forecasting model                                                                                   | 1.10 | 445.00      | 489.50                |
| Berger,Daniel L.       | Senior         | 26-Mar-20       | T3 - Long Term Projections | Rerun model to include additional claims for unemployment insurance to the alcohol forecasting model                                                                         | 1.10 | 445.00      | 489.50                |
| Berger,Daniel L.       | Senior         | 26-Mar-20       | T3 - Long Term Projections | Rerun model to include additional claims for unemployment insurance to the cigarette forecasting model                                                                       | 1.10 | 445.00      | 489.50                |
| Berger,Daniel L.       | Senior         | 26-Mar-20       | T3 - Long Term Projections | Rerun model to include unemployment insurance to the corporate income tax forecasting model                                                                                  | 0.70 | 445.00      | 311.50                |
| Burr,Jeremy            | Manager        | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the PRIDCO recovery analysis assumptions to support negotiations with creditors                          | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan          | Senior         | 26-Mar-20       | T3 - Plan of Adjustment    | Review initial outreach communications to financial institution Banco Popular Puerto Rico for information regarding accounts for March 31 2020 balances.                     | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan          | Senior         | 26-Mar-20       | T3 - Plan of Adjustment    | Review request to Superintendent of the Capitol for bank balance information as of 3/27/20 for 3/31/2020 testing period to ensure all required information is requested.     | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan          | Senior         | 26-Mar-20       | T3 - Plan of Adjustment    | Review request to School of Plastic Arts and Design for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Municipal Revenue Collection Center (CRIM) for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                    | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Electric Power Authority (PREPA) for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                              | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Institutional Trust of the National Guard of Puerto Rico for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Authority for the Financing of Infrastructure of Puerto Rico for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Puerto Rico Aqueduct and Sewer Authority (PRASA) for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.              | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Land Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to PRIDCO for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Company for the Integral Development of the Cantera Peninsula for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested. | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Ports Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                               | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Electric Power Authority (PREPA Retirement) for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                   | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Metropolitan Bus Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                    | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Land Administration for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                           | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Maritime for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Tourism Company for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Solid Waste Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                         | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Culebra Conservation and Development Authority for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Health Insurance Administration for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                               | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 26-Mar-20       | T3 - Plan of Adjustment | Review request to Cardiovascular Center for bank balance information as of 3/26/20 for 3/31/2020 testing period to ensure all required information is requested.                                         | 0.40 | 445.00      | 178.00                |
| Chawla,Sonia  | Manager | 26-Mar-20       | T3 - Plan of Adjustment | Review email to A. Garcia (FOMB) regarding online access to Citibank's web portal.                                                                                                                       | 0.10 | 595.00      | 59.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 26-Mar-20       | T3 - Long Term Projections | Call with N Jaresko (FOMB) other Gov't advisors, A Chepenik (EY), D Patel (EY), D Mullens (EY), and I Parks (EY) to discuss COVID-19 and its effect on PR (2nd call)                       | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis                      | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Mar-20       | T3 - Long Term Projections | Participate in COVID-19 working group meeting led by R Fuentes (FOMB)                                                                                                                      | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Mar-20       | T3 - Long Term Projections | Participate in working call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY) to discuss the COVID related legislation and its effect on PR           | 1.00 | 870.00      | 870.00                |
| Chepenik,Adam Brandon | Partner/Principal | 26-Mar-20       | T3 - Long Term Projections | Prepare calculations on \$3 bn allocation to Puerto Rico for N Jaresko (FOMB)                                                                                                              | 0.70 | 870.00      | 609.00                |
| Dougherty,Ryan Curran | Senior            | 26-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss SRF agencies with potential liquidity issues.                    | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 26-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), V. Bernal (FOMB), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the slides in the Board deck on the status of agency consolidations. | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 26-Mar-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss agency consolidations.                                                                                      | 1.10 | 445.00      | 489.50                |
| Glavin,Amanda Jane    | Staff             | 26-Mar-20       | T3 - Long Term Projections | Review reports on anticipated funding provided by the phase 3 stimulus bill                                                                                                                | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane    | Staff             | 26-Mar-20       | T3 - Long Term Projections | Review state budgets enacted during the great recession                                                                                                                                    | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 26-Mar-20       | T3 - Long Term Projections | Identify an input output matrix for all Puerto Rico industries                                                                                                                             | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 26-Mar-20       | T3 - Long Term Projections | Pulling sources on state fiscal responses to the 2008-2009 recession                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S Kite (EY) and C Good (EY) to discuss checking the impact on the FP costs of delaying the POA by .5, 1, and 1.5 years                                            | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and C Good (EY) to discuss the calculated impact of a 6, 12, and 18 month delay in the POA resulting from the Coronavirus on the pension paygo costs  | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and C Good (EY) to discuss the impact of a 6, 12, and 18 month delay in the POA resulting from the Coronavirus on projected Social Security costs     | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Prepare exhibit summarizing aggregate impact of 6/12/18 month delay in POA on fiscal plan costs for McKinsey                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Review consistency of the calculations from each team of the impact of various delay periods for the POA have on the pension paygo Fiscal Plan costs                                       | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Review consistency of the impact of various delay periods for the POA have on the pension paygo Fiscal Plan costs on aggregate results                                                     | 1.80 | 519.00      | 934.20                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Review the calculation of the aggregate impact of a 12 month delay in the POA on the fiscal plan costs                                                                                     | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Review the calculation of the aggregate impact of a 18 month delay in the POA on the fiscal plan costs                                                                                     | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Review the calculation of the aggregate impact of a 6 month delay in the POA on the fiscal plan costs                                                                                      | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Revise prior calculations of Fiscal Plan pension costs to include minor JRS updates in cash flows provided by team                                                                         | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 26-Mar-20       | T3 - Long Term Projections | Revise the TRS allocation of costs to better track walk in Social Security benefits                                                                                                        | 0.40 | 519.00      | 207.60                |
| Kane,Collin           | Senior            | 26-Mar-20       | T3 - Long Term Projections | Prepare calculations of sensitivity in freeze / cut JRS projections modeling system coding for 18 month delay in plan of adjustment timing                                                 | 2.30 | 405.00      | 931.50                |
| Kane,Collin           | Senior            | 26-Mar-20       | T3 - Long Term Projections | Prepare JRS aggregated paygo cost cash flows under 18 month delay for freeze and cut dates                                                                                                 | 1.60 | 405.00      | 648.00                |

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| Name           | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|----------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kane,Collin    | Senior | 26-Mar-20       | T3 - Long Term Projections | Analyze paygo with present value results under freeze and cut sensitivity scenarios.                                                                                   | 1.70 | 405.00      | 688.50                |
| Kebhaj,Suhaib  | Senior | 26-Mar-20       | T3 - Long Term Projections | Analyze COVID-19 impact on unemployment trust Fund                                                                                                                     | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib  | Senior | 26-Mar-20       | T3 - Long Term Projections | Analyze Trends in jobless claims stocks and flows in times of recession                                                                                                | 2.80 | 445.00      | 1,246.00              |
| Kite,Samuel    | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S Kite (EY) and C Good (EY) to discuss checking the impact on the FP costs of delaying the POA by .5, 1, and 1.5 years                        | 0.30 | 405.00      | 121.50                |
| Kite,Samuel    | Senior | 26-Mar-20       | T3 - Long Term Projections | Revise ERS calculations to project delayed future freeze / cut date due to COVID-19                                                                                    | 1.40 | 405.00      | 567.00                |
| Kite,Samuel    | Senior | 26-Mar-20       | T3 - Long Term Projections | Revise JRS and TRS calculations to project delayed future freeze / cut date due to COVID-19                                                                            | 1.90 | 405.00      | 769.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Conduct comps analysis for PRIDCO Fiscal Plan write-up.                                                                                                                | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Draft comps analysis for PRIDCO Fiscal Plan.                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare suggested edits to A. Levin (EY)'s Comps Overview write-up.                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis. | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss conducting PRIDCO comps analysis research.                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), O. Tabani (EY) and T. Leonis (EY) to discuss next steps on PRIDCO recovery analysis.                                        | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Review A. Levin (EY)'s Comps Overview write-up.                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Review PRIDCO Bondholder Analysis slide deck by O. Tabani (EY).                                                                                                        | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan | Senior | 26-Mar-20       | T3 - Long Term Projections | Review revised version 18 of PRIDCO Business Plan.                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare revised 5-year forecast bridge between AAFAP Baseline forecast and the COMPS based forecast                                                                    | 1.10 | 445.00      | 489.50                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis  | 0.80 | 445.00      | 356.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding fiscal plan exhibits and creation of other deliverables                                           | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding updates to PRIDCO model                                                                           | 0.30 | 445.00      | 133.50                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare bridge exhibit in the PRIDCO BP model presenting difference between Baseline and Restructuring forecast by Ankura                                              | 1.30 | 445.00      | 578.50                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Alexander & Baldwin, inc.                                                   | 1.40 | 445.00      | 623.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Global Net Lease, inc.                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - American Assets trust, Inc.                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Brandywine Realty trust                                                     | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Columbia Property trust, Inc.                                               | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Douglas Emmett, Inc.                                                        | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Industrial Logistics Properties Trust                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Office Properties Income Trust                                              | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Prepare comparable company profile in COMPS summary sheet for the PRIDCO BP presentation - Retail Value, Inc.                                                          | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior | 26-Mar-20       | T3 - Long Term Projections | Review PRIDCO comparable companies                                                                                                                                     | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss the calculated impact of a 6, 12, and 18 month delay in the POA resulting from the Coronavirus on the pension paygo costs                                                                                                        | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss the impact of a 6, 12, and 18 month delay in the POA resulting from the Coronavirus on projected Social Security costs                                                                                                           | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R          | Partner/Principal  | 26-Mar-20       | T3 - Long Term Projections      | Review updated pension projections for multiple incremental delays in plan of adjustment timing                                                                                                                                                                                                  | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R          | Partner/Principal  | 26-Mar-20       | T3 - Plan of Adjustment         | Review final edits to Social Security legislation for Proskauer                                                                                                                                                                                                                                  | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 26-Mar-20       | T3 - Plan of Adjustment         | Review scanned Social Security Section 218 agreements received from Treasury to understand provisions applicable to different covered groups.                                                                                                                                                    | 1.70 | 721.00      | 1,225.70              |
| Mackie,James          | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Call with N Jaresko (FOMB) other Gov't advisors, A Chepenik (EY), D Patel (EY), D Mullens (EY), and I Parks (EY) to discuss COVID-19 and its effect on PR (2nd call)                                                                                                                             | 1.10 | 810.00      | 891.00                |
| Mackie,James          | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Analyze likely increase in PR unemployment due to COVID-19                                                                                                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Mackie,James          | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Participate in working call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY) to discuss the COVID related legislation and its effect on PR                                                                                                                 | 1.00 | 810.00      | 810.00                |
| Mackie,James          | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Research effect of stimulus bills on PR                                                                                                                                                                                                                                                          | 1.30 | 810.00      | 1,053.00              |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Prepare an analysis to project total inventory tax collections for a 10-year period (FY20 - FY29)                                                                                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Prepare an analysis to quantify the impact that the proposed Option A (5-year inventory tax freeze) would have on tax collections and municipal operations                                                                                                                                       | 1.70 | 445.00      | 756.50                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Prepare presentation materials highlighting AAFAF's proposal on how to disperse the \$100m COVID-19 relief funds in preparation for meeting with FOMB                                                                                                                                            | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Prepare presentation materials highlighting the new 3-tier GF Budget proposal to disperse the \$100m COVID-19 relief funds in preparation for meeting with FOMB                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Review alternatives proposed by Representative Tony Soto for the elimination of inventory taxes to identify the impact these may have on municipalities                                                                                                                                          | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Update presentation materials highlighting the new 3-tier GF Budget proposal to disperse the \$100m COVID-19 relief funds to incorporate feedback provided by the team                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Update the analysis to quantify the shortfalls or surplus that each muni would experience if the short-term support is allocated based on a 3-tier approach using FY2020 GF budget to incorporate feedback received from the team                                                                | 1.40 | 445.00      | 623.00                |
| Morris,Michael Thomas | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 ERS law 2000 active files with updated 2019 ERS law 2000 active files to assess reasonableness of data provided by the Retirement Board                                           | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 ERS law 447 active files with updated 2019 ERS law 447 active files to assess reasonableness of data provided by the Retirement Board                                             | 2.60 | 405.00      | 1,053.00              |
| Morris,Michael Thomas | Senior             | 26-Mar-20       | T3 - Long Term Projections      | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided Dec 2019) ERS law 447 active files with updated 2019 (provided Feb 2020) ERS law 447 active files to assess reasonableness of data provided by the Retirement Board | 2.80 | 405.00      | 1,134.00              |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | Pre-meeting preparation of talking points and initial assessment of Puerto Rico territorial distribution of relief funds                                                                                                                                                                                   | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | Call with N Jaresko (FOMB) other Gov't advisors, A Chepenik (EY), D Patel (EY), D Mullens (EY), and I Parks (EY) to discuss COVID-19 and its effect on PR (2nd call)                                                                                                                                       | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | COVID-19 - Employment effects, collecting data on most recent jobless filings, relationship of filings to benefit levels, status of unemployment trust fund, trust fund resource drawdown, assessment of sustainability with and without expanded demand, benefits and with and without federal assistance | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | COVID-19 - Estimation of effects and distributions from federal relief distributions for Puerto Rico employment, employment insurance compensation and cash program benefits, compiling additional data ad revision of estimations                                                                         | 2.20 | 810.00      | 1,782.00              |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | COVID-19 Defining and structuring analytic extension of elements needed to support FOMB COVID adjustments, planning analysis inputs and outputs                                                                                                                                                            | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | Evaluate for expected distribution of sector by sector job losses and wage and salary implications                                                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | Participate in working call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY) to discuss the COVID related legislation and its effect on PR                                                                                                                           | 1.00 | 810.00      | 810.00                |
| Mullins, Daniel R   | Executive Director | 26-Mar-20       | T3 - Long Term Projections        | Revenue forecasts - defining needs model and data adjustments to incorporate COVID-19 effects                                                                                                                                                                                                              | 0.80 | 810.00      | 648.00                |
| Neziroski, David    | Staff              | 26-Mar-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the January application                                                                                                                                                                                                                                                   | 3.30 | 245.00      | 808.50                |
| Neziroski, David    | Staff              | 26-Mar-20       | T3 - Fee Applications / Retention | Update exhibit B for the January application                                                                                                                                                                                                                                                               | 3.40 | 245.00      | 833.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss SRF agencies with potential liquidity issues.                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), V. Bernal (FOMB), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the slides in the Board deck on the status of agency consolidations.                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Lawson (McKinsey) to discuss incremental amounts added to projections for FY20 budget funding needs.                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss agency consolidations.                                                                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Review cash changes for at risk SRF agencies from Dec 31, 2019 to 2/28/2020 to understand risk                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Review final draft of Board deck to ensure no revisions are necessary.                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 26-Mar-20       | T3 - Long Term Projections        | Call with N Jaresko (FOMB) other Gov't advisors, A Chepenik (EY), D Patel (EY), D Mullens (EY), and I Parks (EY) to discuss COVID-19 and its effect on PR (2nd call)                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 26-Mar-20       | T3 - Long Term Projections        | Prepare summary of all calculations in the presentation for Natalie on the COVID-19 working group update                                                                                                                                                                                                   | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager            | 26-Mar-20       | T3 - Long Term Projections        | Working call with I Parks (EY), M Ban (EY) to refine unemployment estimates due to COVID-19                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Patel, Deven V.     | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Participate in working call on COVID-19 Response with A Chepenik (EY), J Mackie (EY), D Mullens (EY), D Patel (EY) to discuss the COVID related legislation and its effect on PR                                                                                                                           | 1.00 | 720.00      | 720.00                |
| Patel, Deven V.     | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Prepare and review Stimulus calculations workbook in preparation for discussion with N. Jaresko (FOMB)                                                                                                                                                                                                     | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Prepare final updates and circulate materials for Board discussion document on 3/27                                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections        | Review and prepare response for unemployment forecast based on up-to-date unemployment figures for use in COVID working group presentation                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review state level allocations of Federal stimulus and validate PR estimate based on appropriation of \$3Bn to PR and other territories                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review Stimulus bill calculations and methodologies in preparation for discussion with N. Jaresko (FOMB)                                                                    | 2.00 | 720.00      | 1,440.00              |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of sample life to ensure COLA three year cycle is properly applied                                                                                                   | 0.20 | 655.00      | 131.00                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final aggregated JRS paygo results for 1/1/2022 freeze with 7/1/2022 cut for post adjustment                                                                      | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final aggregated JRS paygo results for 7/1/2022 freeze with 1/1/2023 cut for post adjustment                                                                      | 0.50 | 655.00      | 327.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final JRS valuation system inputs used (including plan provisions / census parameters / assumptions) for Cut date of 1/1/2023                                     | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final JRS valuation system inputs used (including plan provisions / census parameters / assumptions) for Cut date of 7/1/2022                                     | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final JRS valuation system inputs used (including plan provisions / census parameters / assumptions) for Freeze date of 1/1/2022                                  | 1.10 | 655.00      | 720.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of final JRS valuation system inputs used (including plan provisions / census parameters / assumptions) for Freeze date of 7/1/2022                                  | 1.10 | 655.00      | 720.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of JRS projection calculations for participants hired after 2014 including a 1/1/2022 freeze with a 7/1/2022 cut                                                     | 0.70 | 655.00      | 458.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Review of JRS projection calculations for participants hired after 2014 including a 7/1/2022 freeze with a 1/1/2023 cut                                                     | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections | Analyze deltas between calculation iterations for reasonability                                                                                                             | 0.80 | 655.00      | 524.00                |
| Rai,Aman                | Staff              | 26-Mar-20       | T3 - Long Term Projections | Confirm validity of macro economic forecasts by external sources                                                                                                            | 2.30 | 245.00      | 563.50                |
| Rai,Aman                | Staff              | 26-Mar-20       | T3 - Long Term Projections | Research unemployment forecast estimates by external sources                                                                                                                | 2.20 | 245.00      | 539.00                |
| Ramirez,Jessica I.      | Senior             | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis to determine prioritization of account holder outreach procedures for Non-Title III entities to rollforward cash balances to the 03/31/2020 testing period | 2.90 | 445.00      | 1,290.50              |
| Ramirez,Jessica I.      | Senior             | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis to determine prioritization of account holder outreach procedures for Title III entities to rollforward cash balances to the 03/31/2020 testing period     | 2.90 | 445.00      | 1,290.50              |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Citibank.                                         | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Northern Trust.                                                | 1.70 | 245.00      | 416.50                |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at BNY Mellon.                                                    | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Scotiabank.                                                    | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Oriental Bank.                                                 | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Northern Trust to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to BNY Mellon to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Scotiabank to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 26-Mar-20       | T3 - Plan of Adjustment    | Prepare draft email to Oriental Bank to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                 | 0.20 | 245.00      | 49.00                 |
| Santambrogio,Juan       | Executive Director | 26-Mar-20       | T3 - Long Term Projections | Analyze budget to actuals report for pension paygo payments in FY19 to understand variances by agency                                                                       | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan       | Executive Director | 26-Mar-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss SRF agencies with potential liquidity issues.     | 1.10 | 810.00      | 891.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio,Juan      | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis                                      | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan      | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Review circular letters proposed by Hacienda to exempt withdrawals from retirement accounts of tax penalties during emergency                                                                              | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan      | Executive Director | 26-Mar-20       | T3 - Long Term Projections      | Review comments to fiscal plan update document and required changes based on feedback from executive director                                                                                              | 0.40 | 810.00      | 324.00                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis                                      | 0.80 | 595.00      | 476.00                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding fiscal plan exhibits and creation of other deliverables                                                                               | 0.60 | 595.00      | 357.00                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) regarding updates to PRIDCO model                                                                                                               | 0.30 | 595.00      | 178.50                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss conducting PRIDCO comps analysis research.                                                                                           | 0.30 | 595.00      | 178.50                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY) and T. Leonis (EY) to discuss next steps on PRIDCO recovery analysis.                                                                            | 0.30 | 595.00      | 178.50                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Review business plan narrative to incorporate latest changes to assumptions                                                                                                                                | 0.90 | 595.00      | 535.50                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Review payroll assumptions to incorporate into latest draft of PRIDCO fiscal plan                                                                                                                          | 2.60 | 595.00      | 1,547.00              |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Review PRIDCO business plan capex/maintenance assumptions                                                                                                                                                  | 1.60 | 595.00      | 952.00                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Review validity of comparable used for comps analysis that drives certain line-items in PRIDCO business plan                                                                                               | 1.20 | 595.00      | 714.00                |
| Tabani,Omar            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Update bondholder recovery analysis based on latest changes to assumptions in PRIDCO business plan                                                                                                         | 1.20 | 595.00      | 714.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Prepare current draft of COVID options deck to share with G. Ojeda (FOMB) for discussion on status.                                                                                                        | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Analyze the muni SUTs on a tiered basis                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Review analysis on muni surplus/deficit post PR govt. \$100m funding allocations.                                                                                                                          | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Incorporate edits to muni COVID support deck for FOMB                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Incorporate edits from G. Ojeda (FOMB) into muni COVID support deck for FOMB                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Prepare summary of key considerations related to muni COVID support deck to send with analysis deck.                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 26-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), O. Tabani (EY) to discuss PRIDCO recovery analysis                                      | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the PRIDCO recovery analysis assumptions to support negotiations with creditors                                                        | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 26-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY) and T. Leonis (EY) to discuss next steps on PRIDCO recovery analysis.                                                                            | 0.30 | 720.00      | 216.00                |
| Tan,Riyandi            | Manager            | 26-Mar-20       | T3 - Long Term Projections      | Analyze CRIM revenues in the fiscal plan for purposes of estimating impact on long term projections due to COVID-19.                                                                                       | 0.80 | 595.00      | 476.00                |
| Venkatramanan,Siddhu   | Manager            | 26-Mar-20       | T3 - Plan of Adjustment         | Update documentation for documents obtained for the 12 31 19 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 03/27/2020. | 1.70 | 595.00      | 1,011.50              |
| Zhao,Leqi              | Staff              | 26-Mar-20       | T3 - Long Term Projections      | Refine results from corporate income tax forecast COVID version of model by including GNI for corporate income tax forecast update                                                                         | 2.40 | 245.00      | 588.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi             | Staff             | 26-Mar-20       | T3 - Long Term Projections | Review results from other miscellaneous tax forecast COVID version of model including BLS unemployment for other miscellaneous tax forecast update                                                                                                                                                 | 1.20 | 245.00      | 294.00                |
| Zhao, Leqi             | Staff             | 26-Mar-20       | T3 - Long Term Projections | Update other miscellaneous tax forecast COVID version of model to include BLS unemployment for other miscellaneous tax forecast update                                                                                                                                                             | 2.40 | 245.00      | 588.00                |
| Berger, Daniel L.      | Senior            | 27-Mar-20       | T3 - Long Term Projections | Debug SAS code that forecasts independent variables which is used to forecast different tax sources                                                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Berger, Daniel L.      | Senior            | 27-Mar-20       | T3 - Long Term Projections | Updates to independent variables using "US GREAT RECESSION" indicator variable to forecast out independent variables (used for all tax forecasting models)                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Burr, Jeremy           | Manager           | 27-Mar-20       | T3 - Long Term Projections | Analyze the voluntary transition plan ("VTP") report submitted to the FOMB to prepare for discussions with FOMB staff on approval of the plan and impacts to the FY20 and FY21 budgets                                                                                                             | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy           | Manager           | 27-Mar-20       | T3 - Long Term Projections | Provide feedback on the PRIDCO fiscal plan notice of violation to be sent to the Government                                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Chan, Jonathan         | Senior            | 27-Mar-20       | T3 - Plan of Adjustment    | Review initial outreach communications to financial institution First bank for information regarding accounts for March 31 2020 balances.                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Chawla, Sonia          | Manager           | 27-Mar-20       | T3 - Plan of Adjustment    | Review updates regarding online access to Citibank's web portal.                                                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Mar-20       | T3 - Plan of Adjustment    | Review restrictions support for Trade and Export Company Banco Popular account X726.                                                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia          | Manager           | 27-Mar-20       | T3 - Plan of Adjustment    | Review restrictions support for Forensics Science Bureau Banco Popular account X065.                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia          | Manager           | 27-Mar-20       | T3 - Plan of Adjustment    | Review 03 31 20 testing period requests to Office of the Governor.                                                                                                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Chawla, Sonia          | Manager           | 27-Mar-20       | T3 - Plan of Adjustment    | Review draft request letter to Citibank to update users authorized for read-only access to the Citibank web portal.                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Chepenik, Adam Brandon | Partner/Principal | 27-Mar-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss municipal revenue allocations                                                                                                                                                                                               | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 27-Mar-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 870.00      | 3,654.00              |
| Glavin, Amanda Jane    | Staff             | 27-Mar-20       | T3 - Long Term Projections | Research on state changes to tax collections during the Great Recession                                                                                                                                                                                                                            | 1.30 | 245.00      | 318.50                |
| Glavin, Amanda Jane    | Staff             | 27-Mar-20       | T3 - Long Term Projections | Research on state cuts to education spending during the Great Recession                                                                                                                                                                                                                            | 1.70 | 245.00      | 416.50                |
| Glavin, Amanda Jane    | Staff             | 27-Mar-20       | T3 - Long Term Projections | Research on state cuts to infrastructure spending during the Great Recession                                                                                                                                                                                                                       | 0.80 | 245.00      | 196.00                |
| Glavin, Amanda Jane    | Staff             | 27-Mar-20       | T3 - Long Term Projections | Research on state cuts to Medicare spending during the Great Recession                                                                                                                                                                                                                             | 1.40 | 245.00      | 343.00                |
| Glavin, Amanda Jane    | Staff             | 27-Mar-20       | T3 - Long Term Projections | Research on state cuts to public services spending during the Great Recession                                                                                                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Kebhaj, Suhaib         | Senior            | 27-Mar-20       | T3 - Long Term Projections | Affect of Jobless claims in a scenarios similar to the 2017 Hurricane on unemployment Insurance Fund                                                                                                                                                                                               | 1.40 | 445.00      | 623.00                |
| Kebhaj, Suhaib         | Senior            | 27-Mar-20       | T3 - Long Term Projections | Analyze affect of Covid -19 on Jobless claims in a scenarios short term shock scenario                                                                                                                                                                                                             | 2.80 | 445.00      | 1,246.00              |
| Kebhaj, Suhaib         | Senior            | 27-Mar-20       | T3 - Long Term Projections | Analyze affect of Covid -19 on Jobless claims in a scenarios similar to the 2017 Hurricane                                                                                                                                                                                                         | 2.90 | 445.00      | 1,290.50              |
| Kebhaj, Suhaib         | Senior            | 27-Mar-20       | T3 - Long Term Projections | Analyze the effect of Jobless claims in a short term shock scenario on unemployment Insurance Fund                                                                                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Leonis, Temisan        | Senior            | 27-Mar-20       | T3 - Long Term Projections | Draft revised Version 4 of PRIDCO Fiscal Plan.                                                                                                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Leonis, Temisan        | Senior            | 27-Mar-20       | T3 - Long Term Projections | Participate in call with E. Barak (Proskauer), D. Desatnik (Proskauer), S. Tajuddin (EY) and T. Leonis (EY), to answer questions about flow of funds into PRIDCO bank accounts with cash balances.                                                                                                 | 0.80 | 445.00      | 356.00                |
| Leonis, Temisan        | Senior            | 27-Mar-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY), A. Levine (EY), and T. Leonis (EY) to discuss PRIDCO bondholder proposal analysis.                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan        | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), and T. Leonis (EY) to discuss creating a waterfall to show PRIDCO debt structure.                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review Draft Version 3 of PRIDCO Fiscal Plan.                                                                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review draft version 5 of PRIDCO Bondholder Analysis slide deck.                                                                                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review draft version 6 of PRIDCO Bondholder Analysis slide deck.                                                                                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review revised version 19 of PRIDCO Business Plan.                                                                                                                                                                                                                                                 | 1.80 | 445.00      | 801.00                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Continue repare Bondholders Recovery Analysis deck                                                                                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss PRIDCO bondholder proposal analysis.                                                                                                                                                                                         | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), T. Leonis (EY) and A. Levine (EY) to discuss PRIDCO bondholder proposal analysis.                                                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), and T. Leonis (EY) to discuss creating a waterfall to show PRIDCO debt structure.                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Prepare Bondholder Recovery Analysis in the PRIDCO BP model                                                                                                                                                                                                                                        | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review PRIDCO FY21 FP draft                                                                                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Update Bondholder Recovery Analysis Proposal Deck                                                                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Update comparable company profiles in COMPS summary sheet for the PRIDCO BP presentation                                                                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Update COMPS section is the PRIDCO FY21 FB draft                                                                                                                                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Mackie,James          | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Participate in FOMB board call                                                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Research state experience with and responses to Great Recession                                                                                                                                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Update model regarding PR unemployment                                                                                                                                                                                                                                                             | 2.40 | 810.00      | 1,944.00              |
| Malhotra,Gaurav       | Partner/Principal  | 27-Mar-20       | T3 - Long Term Projections      | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 870.00      | 3,654.00              |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), J. Moran-Eserski (EY) and the members from PR's Private Sector Coalition to discuss the need to eliminate inventory taxes                                                                                                        | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Prepare an analysis to quantify the impact that the proposed Option B (5-year phase-out elimination of inventory tax) would have on tax collections and municipal operations                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Prepare an analysis to quantify the impact that the proposed Option C (2-year freeze + 5-year phase-out elimination) would have on tax collections and municipal operations                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Prepare an analysis to quantify the payoffs proposed by the government to offset the lost in revenue due to the elimination of inventory taxes to identify if they are sufficient                                                                                                                  | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Prepare presentation material highlighting the projected cost of the different alternatives proposed by Tony Soto in preparation for a meeting with FOMB                                                                                                                                           | 2.20 | 445.00      | 979.00                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Update presentation material highlighting the projected cost of the different alternatives proposed by Tony Soto to incorporate feedback received from the team                                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Morris,Michael Thomas | Senior             | 27-Mar-20       | T3 - Long Term Projections      | Review results of valuation system screen tests detecting potential data issues / inconsistencies between 2017 ERS inactive files with updated 2019 ERS inactive files to assess reasonableness of data provided by the Retirement Board                                                           | 2.60 | 405.00      | 1,053.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Morris, Michael Thomas   | Senior             | 27-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided Dec 2019) ERS law 2000 active files with updated 2019 (provided Feb 2020) ERS law 2000 active files to assess reasonableness of data provided by the Retirement Board | 2.90 | 405.00      | 1,174.50              |
| Morris, Michael Thomas   | Senior             | 27-Mar-20       | T3 - Long Term Projections        | Review results of valuation system screen tests detecting potential data issues / inconsistencies between original (provided Dec 2019) ERS inactive files with updated 2019 (provided Feb 2020) ERS inactive files to assess reasonableness of data provided by the Retirement Board               | 2.80 | 405.00      | 1,134.00              |
| Mullins, Daniel R        | Executive Director | 27-Mar-20       | T3 - Long Term Projections        | COVID-19 Effects, defining and structuring analytic task breakdown, definition, objectives and tasking assignments (0.4)                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R        | Executive Director | 27-Mar-20       | T3 - Long Term Projections        | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 810.00      | 3,402.00              |
| Mullins, Daniel R        | Executive Director | 27-Mar-20       | T3 - Long Term Projections        | Structuring and implementing analysis for augmentation for claims and employment trust fund analysis and revenue forecasting and jobless claims implications for unemployment trust fund                                                                                                           | 1.10 | 810.00      | 891.00                |
| Neziroski, David         | Staff              | 27-Mar-20       | T3 - Fee Applications / Retention | Make additional changes to exhibit D for January's monthly application                                                                                                                                                                                                                             | 3.70 | 245.00      | 906.50                |
| Neziroski, David         | Staff              | 27-Mar-20       | T3 - Fee Applications / Retention | Begin to prepare the exhibits for the January monthly application                                                                                                                                                                                                                                  | 2.90 | 245.00      | 710.50                |
| Neziroski, David         | Staff              | 27-Mar-20       | T3 - Fee Applications / Retention | Make edits to exhibit B detail for January's application                                                                                                                                                                                                                                           | 1.70 | 245.00      | 416.50                |
| Neziroski, David         | Staff              | 27-Mar-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the January application                                                                                                                                                                                                                                           | 4.20 | 245.00      | 1,029.00              |
| Panagiotakis, Sofia      | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections        | Review final slides for March strategy session deck.                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.          | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections        | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 720.00      | 3,024.00              |
| Rai, Aman                | Staff              | 27-Mar-20       | T3 - Long Term Projections        | Research daily updates to GDP forecasts by external sources                                                                                                                                                                                                                                        | 1.20 | 245.00      | 294.00                |
| Ramirez, Jessica I.      | Senior             | 27-Mar-20       | T3 - Plan of Adjustment           | Update 3/31/2020 request for Trade Export Company to request additional restriction support related to account at Banco Popular ending in X726                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior             | 27-Mar-20       | T3 - Plan of Adjustment           | Update 3/31/2020 request for Forensics Science Bureau to request additional restriction support related to account at Banco Popular ending in X065                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior             | 27-Mar-20       | T3 - Plan of Adjustment           | Update 3/31/2020 request for Office of the Governor to confirm open accounts and obtain restriction support                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Voya.                                                                                                                                                                                 | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at UMB.                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at UBS.                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Update analysis of outstanding items as of 3/24/2020 for 6/30/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                                         | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Update analysis of outstanding items as of 3/24/2020 for 9/30/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Update analysis of outstanding items as of 3/24/2020 for 12/31/2019 testing period cash balances requests at Banco Popular.                                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Participate in call with A. Garcia (FOMB) to walk through Citibank login process Attendees: A. Garcia (FOMB), D. Sanchez-Riveron (EY)                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Prepare draft email to Voya to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment           | Prepare draft email to UMB to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment         | Prepare draft email to UBS to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 6/30/2019 testing period cash balances requests.                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 9/30/2019 testing period cash balances requests.                                                                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Banco Popular to follow up on outstanding items as of 3/24/2020 for 12/31/2019 testing period cash balances requests.                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 810.00      | 3,402.00              |
| Santambrogio, Juan       | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Review final version of fiscal plan and budget update presentation to be delivered to the Board                                                                                                                                                                                                    | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 27-Mar-20       | T3 - Long Term Projections      | Review State Insurance Fund reserve requirements and asset portfolio to understand potential impact on surplus                                                                                                                                                                                     | 1.70 | 810.00      | 1,377.00              |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Finalize draft of PRIDCO fiscal plan narrative for comments received from team                                                                                                                                                                                                                     | 1.30 | 595.00      | 773.50                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss PRIDCO bondholder proposal analysis.                                                                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), T. Leonis (EY) and A. Levine (EY) to discuss PRIDCO bondholder proposal analysis.                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and O. Tabani (EY) to review PRIDCO bondholder recovery analysis and analyze impact of changing underlying assumptions                                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), and T. Leonis (EY) to discuss creating a waterfall to show PRIDCO debt structure.                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Review legal documents and pledged bank accounts for analysis related to PRIDCO bondholder recovery                                                                                                                                                                                                | 1.60 | 595.00      | 952.00                |
| Tabani, Omar             | Manager            | 27-Mar-20       | T3 - Long Term Projections      | Revise slides for new changes/assumptions in PRIDCO bondholder recovery analysis                                                                                                                                                                                                                   | 1.30 | 595.00      | 773.50                |
| Tague, Robert            | Senior Manager     | 27-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert            | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections      | Review Soto inventory tax proposals letter                                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 27-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with E. Barak (Proskauer), D. Desatnik (Proskauer), S. Tajuddin (EY) and T. Leonis (EY), to answer questions about flow of funds into PRIDCO bank accounts with cash balances.                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and O. Tabani (EY) to review PRIDCO bondholder recovery analysis and analyze impact of changing underlying assumptions                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), and T. Leonis (EY) to discuss creating a waterfall to show PRIDCO debt structure.                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 27-Mar-20       | T3 - Long Term Projections      | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board members and advisors to discuss plan of adjustment, revenue forecast, and other board matters. EY participants: G Malhotra (EY), J Santambrogio (EY), A Chepenik (EY), D Patel (EY), S Tajuddin (EY), D. Mullins (EY) | 4.20 | 720.00      | 3,024.00              |
| Venkatramanan, Siddhu    | Manager            | 27-Mar-20       | T3 - Plan of Adjustment         | Update fields within Relativity workspace to implement changes to accounts managed by other entities to align with the 12 31 19 testing period Cash Analysis Report.                                                                                                                               | 1.60 | 595.00      | 952.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi           | Staff              | 27-Mar-20       | T3 - Long Term Projections | Email regarding methodology to include updated unemployment data for all tax revenue forecast                                                                                                                                                  | 1.10 | 245.00      | 269.50                |
| Kebhaj, Suhaib       | Senior             | 28-Mar-20       | T3 - Long Term Projections | Prepare report in jobless claims under two scenarios and effect on unemployment Insurance Fund                                                                                                                                                 | 1.80 | 445.00      | 801.00                |
| Mackie, James        | Executive Director | 28-Mar-20       | T3 - Long Term Projections | Update analysis on \$1,200 stimulus payment                                                                                                                                                                                                    | 3.40 | 810.00      | 2,754.00              |
| Mullins, Daniel R    | Executive Director | 28-Mar-20       | T3 - Long Term Projections | COVID-19 Stimulus estimate, research income tax filers by family size and application of \$1,200/%500 check and effects of job loss increases                                                                                                  | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R    | Executive Director | 28-Mar-20       | T3 - Long Term Projections | COVID-19 Revenue in-flow estimation, participated in conference call with G Ojeda, R Fuentes, C Robles, M Ortega (FOMB) and D. Mullins (EY) to discuss revenue cash in-flow effects of COVID-19 and data needs to effectively estimate effects | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R    | Executive Director | 28-Mar-20       | T3 - Long Term Projections | COVID-19 - Drafting revenue request memo for submission to Hacienda for estimating COVID-19 effects and transmitting to FOMB for discussion with Hacienda                                                                                      | 2.10 | 810.00      | 1,701.00              |
| Tague, Robert        | Senior Manager     | 28-Mar-20       | T3 - Long Term Projections | Review draft Soto inventory tax repeal analysis deck to provide comments to team.                                                                                                                                                              | 1.90 | 720.00      | 1,368.00              |
| Levine, Adam         | Senior             | 29-Mar-20       | T3 - Long Term Projections | Update PRIDCO BP model - COMPS                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine, Adam         | Senior             | 29-Mar-20       | T3 - Long Term Projections | Update PRIDCO BP model - Revenue buildup                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine, Adam         | Senior             | 29-Mar-20       | T3 - Long Term Projections | Update Bondholder Recovery Analysis Proposal Deck to reflect Proskauer comments                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Mackie, James        | Executive Director | 29-Mar-20       | T3 - Long Term Projections | Continue to update analysis on \$1,200 stimulus payment                                                                                                                                                                                        | 1.60 | 810.00      | 1,296.00              |
| Tague, Robert        | Senior Manager     | 29-Mar-20       | T3 - Long Term Projections | Review revised draft analysis of Soto inventory tax proposals to provide comments to team                                                                                                                                                      | 1.30 | 720.00      | 936.00                |
| Tague, Robert        | Senior Manager     | 29-Mar-20       | T3 - Long Term Projections | Provide additional comments on payoffs for team consideration on Soto proposals                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague, Robert        | Senior Manager     | 29-Mar-20       | T3 - Long Term Projections | Review edited inventory tax deck to share additional slides for team consideration                                                                                                                                                             | 1.40 | 720.00      | 1,008.00              |
| Aubourg, Rene Wiener | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections | Review documents on Unemployment Trust Fund to understand how it works, its sources of funding, and whether it can be invested.                                                                                                                | 1.70 | 720.00      | 1,224.00              |
| Aubourg, Rene Wiener | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections | Review/edit analysis of Puerto Rico's unemployment claims model scenarios and results.                                                                                                                                                         | 2.30 | 720.00      | 1,656.00              |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Participate in call with J. Mackie (EY), D. Mullins (EY), M. Ban (EY), D. Patel (EY), A. Wolfe (FOMB), R. Fuentes (FOMB) to discuss PR revenue forecast impact of COVID                                                                        | 0.50 | 595.00      | 297.50                |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Research the most recent version of the IO data consulting IMPLAN purchase team                                                                                                                                                                | 1.10 | 595.00      | 654.50                |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Research to estimate the total number of NGOs in Puerto-Rico using QCEW data                                                                                                                                                                   | 2.60 | 595.00      | 1,547.00              |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Review 2007-2008 IO PR data for the total spillover effect-COVID analysis                                                                                                                                                                      | 1.60 | 595.00      | 952.00                |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Review Corvid model in advance of meeting                                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Revise project details/timeline for the long-term forecast modeling as well as COVID impact                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Ban, Menuka          | Manager            | 30-Mar-20       | T3 - Long Term Projections | Review unemployment claims/trust fund forecast analysis                                                                                                                                                                                        | 1.40 | 595.00      | 833.00                |
| Berger, Daniel L.    | Senior             | 30-Mar-20       | T3 - Long Term Projections | Prepare deliverable from tax forecast models that use forecasted unemployment rate to predict tax sources for FOMB                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Berger, Daniel L.    | Senior             | 30-Mar-20       | T3 - Long Term Projections | Implement forecasts for unemployment rate from EY to update tax forecast models                                                                                                                                                                | 2.90 | 445.00      | 1,290.50              |
| Burr, Jeremy         | Manager            | 30-Mar-20       | T3 - Long Term Projections | Participate in call with J Davis (McK), D Udom (McK), V Bernal (FOMB), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the current SIFC reserves and changes to the surplus forecasts                                      | 0.50 | 595.00      | 297.50                |
| Chan, Jonathan       | Senior             | 30-Mar-20       | T3 - Plan of Adjustment    | Review request to UMB for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                                | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Review request to Oriental Bank for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested. | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Prepare Relativity data export as of 03/30/2020 to reconcile changes in accounts reported as of 12/31/2019 testing period.                                                                | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Review Relativity data as of 03/30/2020 to reconcile changes in accounts reported as of 12/31/2019 testing period.                                                                        | 1.20 | 445.00      | 534.00                |
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Review request to BNY Mellon for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.    | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Review request to Santander for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.     | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan         | Senior            | 30-Mar-20       | T3 - Plan of Adjustment    | Review request to Trade and Export Company for bank balance information as of 3/30/20 for 3/31/2020 testing period to ensure all required information is requested.                       | 0.60 | 445.00      | 267.00                |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X180 at Banco Popular as of the 12 31 19 testing period.                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X198 at Banco Popular as of the 12 31 19 testing period.                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X031 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X049 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X048 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X015 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X022 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X018 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X023 at Banco Popular as of the 12 31 19 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Review draft email to A. Garcia (FOMB) to follow up on outstanding items for Citibank web access as of 03 30 20 for 03 31 20 testing period cash balances requests.                       | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 30-Mar-20       | T3 - Plan of Adjustment    | Review draft request letter to request web access as of 03 30 20 for 03 31 20 testing period cash balances from Citibank.                                                                 | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Mar-20       | T3 - Long Term Projections | Evaluate Puerto Rico benefits from CARES Act                                                                                                                                              | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 30-Mar-20       | T3 - Long Term Projections | Participate in call with E Barak (Proskauer) W Everts (PJT), Citibank, S Tajuddin (EY), A Chepenik (EY), J. Santambrogio (EY), O Tabani (EY) to discuss PRIDCO slides                     | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Mar-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) to discuss SRF forecast                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Mar-20       | T3 - Long Term Projections | Perform initial calculations and edits to NGOs for N Jaresko (FOMB) review                                                                                                                | 0.80 | 870.00      | 696.00                |
| Glavin,Amanda Jane    | Staff             | 30-Mar-20       | T3 - Long Term Projections | Compile research on state responses to the Great Recession                                                                                                                                | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane    | Staff             | 30-Mar-20       | T3 - Long Term Projections | Pulling specific state cases for large reductions to education spending during the Great Recession                                                                                        | 1.60 | 245.00      | 392.00                |
| Kebhaj,Suhaib         | Senior            | 30-Mar-20       | T3 - Long Term Projections | Prepare analysis estimating monthly interest inflows to Unemployment insurance fund in COVID-19 Scenario 1                                                                                | 1.90 | 445.00      | 845.50                |
| Kebhaj,Suhaib         | Senior            | 30-Mar-20       | T3 - Long Term Projections | Prepare analysis estimating monthly interest inflows to Unemployment insurance fund in COVID-19 Scenario 2                                                                                | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib        | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare analysis estimating monthly unemployment insurance contributions (inflows) to unemployment insurance fund in COVID-19 Scenario 1                                | 2.60 | 445.00      | 1,157.00              |
| Kebhaj,Suhaib        | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare analysis estimating monthly unemployment insurance contributions (inflows) to unemployment insurance fund in COVID-19 Scenario 2                                | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib        | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare analysis of Federal assistance through 13 week extension of unemployment benefits in COVID-19 Scenario 1                                                        | 2.60 | 445.00      | 1,157.00              |
| Kebhaj,Suhaib        | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare analysis of Federal assistance through 13 week extension of unemployment benefits in COVID-19 Scenario 2                                                        | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib        | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare analysis of Federal assistance through unemployment benefits of additional \$600 per week                                                                       | 2.30 | 445.00      | 1,023.50              |
| LeBlanc,Samantha     | Staff              | 30-Mar-20       | T3 - Long Term Projections      | Research and analyze data on NGOs seeking disaster funding.                                                                                                             | 1.70 | 245.00      | 416.50                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review draft version 10 of PRIDCO Bondholder Analysis slide deck.                                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review draft version 11 of PRIDCO Bondholder Analysis slide deck.                                                                                                       | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review draft version 7 of PRIDCO Bondholder Analysis slide deck.                                                                                                        | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review draft version 8 of PRIDCO Bondholder Analysis slide deck.                                                                                                        | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review draft version 9 of PRIDCO Bondholder Analysis slide deck.                                                                                                        | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review PRIDCO Fiscal Plan Overview slide deck.                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review revised version 19 of PRIDCO Business Plan.                                                                                                                      | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review revised version 20 of PRIDCO Business Plan.                                                                                                                      | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan       | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Revise Version 4 of PRIDCO Fiscal Plan.                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO bondholder proposal analysis.                                                   | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Prepare PRIDCO Bondholders Recovery Analysis deck incorporating alternative discount rates                                                                              | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review letter from AAFAF to FOMB - PRIDCO's Fiscal Plan - dated 02/21/2020                                                                                              | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review of draft #3 of PRIDCO FPW deck                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Review of PRIDCO public data to better understand revised AAFAF forecast and bondholders' position                                                                      | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Update Bondholder Recovery Analysis Proposal Deck the reflect Proskauer comments and S. Tajuddin's (EY) comments                                                        | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Update PRIDCO Bondholders Recovery Analysis deck incorporating changes made to DDEC Fee add-back                                                                        | 0.60 | 445.00      | 267.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Mackie (EY), D. Mullins (EY), M. Ban (EY), D. Patel (EY), A. Wolfe (FOMB), R. Fuentes (FOMB) to discuss PR revenue forecast impact of COVID | 0.50 | 810.00      | 405.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Refine revenue estimate for \$1,200 payment                                                                                                                             | 2.20 | 810.00      | 1,782.00              |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Research cost estimates for the stimulus bill                                                                                                                           | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Continue to research effect of COVID crisis on US economy                                                                                                               | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Research relationship between unemployment claims and the number of unemployed                                                                                          | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Review JCT revenue cost estimates for the tax aspects of the stimulus bill                                                                                              | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Review unemployment estimates for PR                                                                                                                                    | 0.30 | 810.00      | 243.00                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Long Term Projections      | Analyze Law 6-2019 to review the provisions of the law and identify the impact it may have on municipalities                                                            | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                 | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Long Term Projections        | Update presentation material highlighting the projected cost of the different alternatives proposed by Tony Soto to incorporate feedback received from the team                                                                                                                          | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 30-Mar-20       | T3 - Long Term Projections        | Update the analysis to quantify the payoffs proposed by the government to offset the lost in revenue due to the elimination of inventory taxes to incorporate additional information                                                                                                     | 1.80 | 445.00      | 801.00                |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | CDBG 205 letter on GIS / Land Registration, identifying organization of report                                                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 incremental analysis development and tasking of staff and definition of revisions to and objectives for analysis of macro, stimulus, employment effects and revenue forecasts                                                                                                   | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 UI Trust Fund drawdown, estimating effect of jobless claims spikes                                                                                                                                                                                                              | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 UI Trust Fund, job less claims ad unemployment - developing expanded sector unemployment effects for Puerto Rico and testing scenario results                                                                                                                                   | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 UI Trust Fund, job less claims ad unemployment - estimating economic impact of unemployment levels, review/calculation of average benefit, duration, employer contributions, investment of trust fund resources                                                                 | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 UI Trust Fund, job less claims ad unemployment - restructuring profile of expected new jobless claims and magnitudes of trust fund effects                                                                                                                                      | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | COVID-19 UI Trust Fund, job less claims ad unemployment - reviewing/revise calculations of in, out and changes in stock resource and solvency                                                                                                                                            | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R     | Executive Director | 30-Mar-20       | T3 - Long Term Projections        | Participate in call with J. Mackie (EY), D. Mullins (EY), M. Ban (EY), D. Patel (EY), A. Wolfe (FOMB), R. Fuentes (FOMB) to discuss PR revenue forecast impact of COVID                                                                                                                  | 0.50 | 810.00      | 405.00                |
| Neziroski,David      | Staff              | 30-Mar-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the January application                                                                                                                                                                                                                                 | 3.70 | 245.00      | 906.50                |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in a working session with R Tan (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.                                 | 1.70 | 720.00      | 1,224.00              |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in a meeting with R Tan (EY), S Panagiotakis (EY), J Santambrogio (EY), S Sarna (EY), A Ghosh (McKinsey), S O'Rourke (McKinsey), N Lawson (McKinsey), G Maldonado (FOMB), E Sepulveda (FOMB), to discuss update to Department of Corrections long term rightsizing measures. | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in call with J Davis (McK), D Udom (McK), V Bernal (FOMB), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the current SIFC reserves and changes to the surplus forecasts                                                                                | 0.50 | 720.00      | 360.00                |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss potential implementation issues with the Corrections measures.                                                                                                                                         | 0.50 | 720.00      | 360.00                |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in call with S. Panagiotakis (EY) and D. Patel (EY) to discuss impact of COVID to Component Units and SRF's                                                                                                                                                                  | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the implementation of measures by the Commonwealth and the potential strains on the current and next year budgets.                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis,Sofia   | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections        | Review the Executive order on the Curfew and other emergency measures related to COVID-19                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Parks,Ian            | Manager            | 30-Mar-20       | T3 - Long Term Projections        | Update NGO Analysis brining in population data to include a matrix on non-profit support                                                                                                                                                                                                 | 1.30 | 595.00      | 773.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian               | Manager        | 30-Mar-20       | T3 - Long Term Projections | Compare the various datasources received for NGO analysis to prepare recommendation for how to support non-profits                                                      | 1.10 | 595.00      | 654.50                |
| Parks,Ian               | Manager        | 30-Mar-20       | T3 - Long Term Projections | Update NGO analysis to include data tables regarding top 10 munis by number of people per non-profit                                                                    | 1.80 | 595.00      | 1,071.00              |
| Parks,Ian               | Manager        | 30-Mar-20       | T3 - Long Term Projections | Prepare tables to allow for further analysis on NGO model                                                                                                               | 0.40 | 595.00      | 238.00                |
| Parks,Ian               | Manager        | 30-Mar-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss CARES Act provisions and discuss needed update for weekly COVID deck                                  | 0.80 | 595.00      | 476.00                |
| Parks,Ian               | Manager        | 30-Mar-20       | T3 - Long Term Projections | Summarize various breakdowns of Phase III of the COVID bill, and prepare a definitive list which totals and has individual line items                                   | 1.60 | 595.00      | 952.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss CARES Act provisions and discuss needed update for weekly COVID deck                                  | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Participate in call with J. Mackie (EY), D. Mullins (EY), M. Ban (EY), D. Patel (EY), A. Wolfe (FOMB), R. Fuentes (FOMB) to discuss PR revenue forecast impact of COVID | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY) and D. Patel (EY) to discuss impact of COVID to Component Units and SRF's                                                 | 1.30 | 720.00      | 936.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Prepare summary of SBA loan program in the CARES Act for G. Ojeda (FOMB)                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review CARES Act Section 1102 regarding specifics of the SBA loan provisions                                                                                            | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review CARES Act Section 1106 regarding specifics of the SBA loan forgiveness provisions                                                                                | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review component unit liquidity reports to assess level of reporting and information in connection with COVID impact analysis                                           | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review COVID-19 Curfew extension letter at request of FOMB                                                                                                              | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review inventory tax freeze options analysis                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.          | Senior Manager | 30-Mar-20       | T3 - Long Term Projections | Review revenue scenario update prepared by A. Wolfe                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Rai,Aman                | Staff          | 30-Mar-20       | T3 - Long Term Projections | Research daily updates to GDP forecasts by external sources                                                                                                             | 2.40 | 245.00      | 588.00                |
| Ramirez,Jessica I.      | Senior         | 30-Mar-20       | T3 - Plan of Adjustment    | Prepare a summary update on outstanding account holder items related to 12/31/2019 request                                                                              | 2.70 | 445.00      | 1,201.50              |
| Rubin,Joshua A.         | Staff          | 30-Mar-20       | T3 - Long Term Projections | Extract information for non-profit related industries                                                                                                                   | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis to follow up on outstanding items as of 3/24/2020 for 3/31/2020 testing period cash balances requests at Banco Popular.                                 | 2.10 | 245.00      | 514.50                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis of outstanding items as of 3/25/2020 for 9/30/2019 testing period cash balances requests at Santander.                                                  | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis of outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests at Santander.                                                 | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis of outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests at Santander.                                                  | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis of outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests at First Bank.                                                | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update analysis of outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests at First Bank.                                                 | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update draft email to Santander to follow up on outstanding items as of 3/25/2020 for 9/30/2019 testing period cash balances requests.                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update draft email to Santander to follow up on outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests.                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update draft email to Santander to follow up on outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests.                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update draft email to First Bank to follow up on outstanding items as of 3/25/2020 for 12/31/2019 testing period cash balances requests.                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 30-Mar-20       | T3 - Plan of Adjustment    | Update draft email to First Bank to follow up on outstanding items as of 3/25/2020 for 3/31/2020 testing period cash balances requests.                                 | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with R Tan (EY), S Panagiotakis (EY), J Santambrogio (EY), S Sarna (EY), A Ghosh (McKinsey), S O'Rourke (McKinsey), N Lawson (McKinsey), G Maldonado (FOMB), E Sepulveda (FOMB), to discuss update to Department of Corrections long term rightsizing measures. | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with E Barak (Proskauer) W Evarts (PJT), Citibank, S Tajuddin (EY), A Chepenik (EY), J. Santambrogio (EY), O Tabani (EY) to discuss PRIDCO slides                                                                                                                    | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with J Davis (McK), D Udom (McK), V Bernal (FOMB), J Santambrogio (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the current SIFC reserves and changes to the surplus forecasts                                                                                | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss potential implementation issues with the Corrections measures.                                                                                                                                         | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Plan of Adjustment         | Review materials in preparation for FOMB call with teachers union to continue discussion of plan support agreement                                                                                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan      | Executive Director | 30-Mar-20       | T3 - Long Term Projections      | Review proposed Executive Order draft related to the extension of the curfew and lockdown to be approved by the Board                                                                                                                                                                    | 0.50 | 810.00      | 405.00                |
| Sarna, Shavi            | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R Tan (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.                                 | 1.70 | 720.00      | 1,224.00              |
| Sarna, Shavi            | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Participate in a meeting with R Tan (EY), S Panagiotakis (EY), J Santambrogio (EY), S Sarna (EY), A Ghosh (McKinsey), S O'Rourke (McKinsey), N Lawson (McKinsey), G Maldonado (FOMB), E Sepulveda (FOMB), to discuss update to Department of Corrections long term rightsizing measures  | 0.90 | 720.00      | 648.00                |
| Sarna, Shavi            | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss the implementation of measures by the Commonwealth and the potential strains on the current and next year budgets                                                                                             | 1.40 | 720.00      | 1,008.00              |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Incorporate latest edits to PRIDCO fiscal plan                                                                                                                                                                                                                                           | 1.10 | 595.00      | 654.50                |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with E Barak (Proskauer) W Evarts (PJT), Citibank, S Tajuddin (EY), A Chepenik (EY), J. Santambrogio (EY), O Tabani (EY) to discuss PRIDCO slides                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO bondholder proposal analysis.                                                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Re-create graphs/charts/exhibits for PRIDCO fiscal plan based on latest changes to the model                                                                                                                                                                                             | 2.20 | 595.00      | 1,309.00              |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Review latest draft of PRIDCO fiscal plan prior to circulation to broader group                                                                                                                                                                                                          | 1.60 | 595.00      | 952.00                |
| Tabani, Omar            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Update comps analysis in PRIDCO business plan                                                                                                                                                                                                                                            | 1.90 | 595.00      | 1,130.50              |
| Tague, Robert           | Senior Manager     | 30-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Edit Soto tax proposal analysis deck prior to sending back to team                                                                                                                                                                                                                       | 2.10 | 720.00      | 1,512.00              |
| Tague, Robert           | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Prepare summary of key questions regarding inventory tax proposal to share with CRIM for response                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Prepare summary of key considerations related to Soto inventory tax proposal to share with FOMB.                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 30-Mar-20       | T3 - Long Term Projections      | Participate in call with E Barak (Proskauer) W Evarts (PJT), Citibank, S Tajuddin (EY), A Chepenik (EY), J. Santambrogio (EY), O Tabani (EY) to discuss PRIDCO slides                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Tan, Riyandi            | Manager            | 30-Mar-20       | T3 - Long Term Projections      | Participate in a working session with R Tan (EY), S Panagiotakis (EY), and S Sarna (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.                                 | 1.70 | 595.00      | 1,011.50              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 30-Mar-20       | T3 - Long Term Projections | Participate in a meeting with R Tan (EY), S Panagiotakis (EY), J Santambrogio (EY), S Sarna (EY), A Ghosh (McKinsey), S O'Rourke (McKinsey), N Lawson (McKinsey), G Maldonado (FOMB), E Sepulveda (FOMB), to discuss update to Department of Corrections long term rightsizing measures. | 0.90 | 595.00      | 535.50                |
| Venkatramanan,Siddhu | Manager        | 30-Mar-20       | T3 - Plan of Adjustment    | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for week ending 04/03/2020.                                                                               | 0.90 | 595.00      | 535.50                |
| Aubourg,Rene Wiener  | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review preliminary results of economic impact model for effects of covid-19 on Puerto Rico.                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Aubourg,Rene Wiener  | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review revised calculations for scenarios for jobless claim magnitudes and effects.                                                                                                                                                                                                      | 0.90 | 720.00      | 648.00                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Finalize the preliminary results for the economic impact analysis to share with the team for review                                                                                                                                                                                      | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Prepare IMPLAN data files and model ready to build the economic impact model                                                                                                                                                                                                             | 1.40 | 595.00      | 833.00                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                                                                                 | 0.80 | 595.00      | 476.00                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Review of unemployment claims/trust fund analysis to revise the estimates based on newly released data                                                                                                                                                                                   | 1.30 | 595.00      | 773.50                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Review the high level summary of two economic impact reports (Studios Technicos,Abexus Puerto Rico)                                                                                                                                                                                      | 0.80 | 595.00      | 476.00                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Revise the direct employment and payroll impact model based on feedback from Adam Kebhaj                                                                                                                                                                                                 | 1.40 | 595.00      | 833.00                |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Working session with M Ban (EY) and A Rai (EY) to build IMPLAN model for the COVID-19 economic impact estimation                                                                                                                                                                         | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka           | Manager        | 31-Mar-20       | T3 - Long Term Projections | Working session with M Ban (EY) and A Rai (EY) to map IMPLAN and NAICS industry for the COVID-19 economic impact estimation                                                                                                                                                              | 2.10 | 595.00      | 1,249.50              |
| Berger,Daniel L.     | Senior         | 31-Mar-20       | T3 - Long Term Projections | Update corporate income tax forecast model to reflect Treasury's Administrative Determination No. 20-09 which delays payments until July from April 2020 for FOMB                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.     | Senior         | 31-Mar-20       | T3 - Long Term Projections | Update personal income tax forecast model to reflect Treasury's Administrative Determination No. 20-09 which delays payments until July from April 2020 for FOMB                                                                                                                         | 1.50 | 445.00      | 667.50                |
| Burr,Jeremy          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Compare the new FY19 PayGo budget to actual submission submitted by ERS to the prior version to identify differences and support updated FY21 numbers                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Review the summary of the PRIDCO fiscal plan findings to support upcoming discussions on the certification                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan        | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 03 31 202 to prepare for the rollforward to testing 3 31 20 cash balances.                                                                                                 | 1.10 | 445.00      | 489.50                |
| Chan,Jonathan        | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Finalize review of Relativity data as of 03/30/2020 to reconcile changes in accounts reported as of 12/31/2019 testing period.                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan        | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review request to US Bank for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                                                                      | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan        | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review request to Scotiabank for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                                                                   | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan        | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review request to Voya Financial for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                                                               | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 31-Mar-20       | T3 - Plan of Adjustment         | Review request to UBS for information regarding accounts held by accountholders as of 03/31/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan         | Senior            | 31-Mar-20       | T3 - Plan of Adjustment         | Review request to Forensics Science for bank balance information as of 3/31/20 for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia          | Manager           | 31-Mar-20       | T3 - Plan of Adjustment         | Review outstanding information from Account Holders for prior testing periods as of 03 31 20 to prepare for 03 31 20 testing period requests.                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 31-Mar-20       | T3 - Plan of Adjustment         | Perform analysis to identify documents with passwords provided by IFAT to address questions from J. Alonzo (Proskauer).                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 31-Mar-20       | T3 - Plan of Adjustment         | Analyze reporting workbook to tie out 02 2020 reports with 12 31 19 testing period balances.                                                                                                                                                                                                      | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 31-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer to discuss the analysis supporting documentation previously provided to creditors for June 30, 2019 cash balances. Attendees include: R. Kim (Proskauer), L. Stafford (Proskauer), P. Garcia (EY), and S. Chawla (EY).                                      | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 31-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting to discuss Proskauer request for analysis of supporting documentation provided to stakeholders for June 30, 2019 Title III entities' cash balances over restricted accounts. Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                    | 0.30 | 595.00      | 178.50                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Analyze additional daily unemployment claims information for UI forecast                                                                                                                                                                                                                          | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Draft updated analysis on NGOs for N Jaresko (FOMB) review                                                                                                                                                                                                                                        | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss NGO calculations                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss potential revisions to the Fiscal Plan                                                       | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Dougherty (EY), and D. Patel (EY), and I. Park (EY) to discuss estimation of revenue impact of COVID on SRF funds                                                                                                                                   | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), I Parks (EY), and A Chepenik (EY) to discuss NGO conclusions from the analysis provided                                                                                                                                                                    | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                                                                                          | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Research Puerto Rico funding opportunities from CARES Act                                                                                                                                                                                                                                         | 3.80 | 870.00      | 3,306.00              |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in a Fiscal Plan Working Session with M Perez (FOMB), G Maldonado (FOMB), V Bernal (FOMB), S Sarna (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Panagiotakis (EY), N Lawson (McKinsey), S O'Rourke (McKinsey) to discuss proposed updated to Fiscal Plan Word Document. | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the SRF revenue and expense build in the FP.                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in meeting with D Patel (EY) and R Dougherty (EY) to discuss SRF revenue loss projection methodology, including potential risks associated with certain methodologies.                                                                                                                | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to analyze the Common Wealth's fiscal plan model for Tourism's FY20 and FY21 revenue build                                                                                                                                         | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review preliminary model for potential revenue impact of COVID-19 on the Special Revenue Fund for FY20 and FY21                                                                                              | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Prepare analysis on non IFCU revenue reductions due to COVID.                                                                                                                                                                                                                  | 1.90 | 445.00      | 845.50                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Dougherty (EY), and D. Patel (EY), and I. Park (EY) to discuss estimation of revenue impact of COVID on SRF funds                                                                                                                | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Update analysis on non IFCU revenue reductions due to COVID to ensure that amounts tie to certified Fiscal Plan build.                                                                                                                                                         | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Update analysis on non IFCU revenue reductions due to COVID to include Other Tax Revenues.                                                                                                                                                                                     | 1.40 | 445.00      | 623.00                |
| Garcia,Francisco R.   | Senior Manager    | 31-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer to discuss the analysis supporting documentation previously provided to creditors for June 30, 2019 cash balances. Attendees include: R. Kim (Proskauer), L. Stafford (Proskauer), P. Garcia (EY), and S. Chawla (EY).                   | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R.   | Senior Manager    | 31-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting to discuss Proskauer request for analysis of supporting documentation provided to stakeholders for June 30, 2019 Title III entities' cash balances over restricted accounts. Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY) | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane    | Staff             | 31-Mar-20       | T3 - Long Term Projections      | Review cost of funds from the Phase II COVID-19 stimulus bill                                                                                                                                                                                                                  | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 31-Mar-20       | T3 - Long Term Projections      | Pulling all provisions from the Phase II COVID-19 stimulus bill                                                                                                                                                                                                                | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff             | 31-Mar-20       | T3 - Long Term Projections      | Review final draft of the Phase II COVID-19 stimulus bill                                                                                                                                                                                                                      | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 31-Mar-20       | T3 - Long Term Projections      | Researching estimates of the total fiscal impact of Phase II COVID-19 stimulus bill                                                                                                                                                                                            | 1.80 | 245.00      | 441.00                |
| Good JR,Clark E       | Manager           | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                       | 1.60 | 519.00      | 830.40                |
| Good JR,Clark E       | Manager           | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                       | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                       | 1.40 | 519.00      | 726.60                |
| Jerneycic,Daniel J    | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), P. Vaccaro (EY), D. Jerneycic (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Education measures                                                                                                       | 0.70 | 870.00      | 609.00                |
| Kebhaj,Suhaib         | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Analysis of affect of Covid -19 on Jobless claims in scenarios based on input output model estimates                                                                                                                                                                           | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Analyze the effect of Jobless claims in scenario based on input output model estimates                                                                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Estimate the total Federal aid through unemployment insurance expansion and extension of benefits.                                                                                                                                                                             | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Research specifict of Cares Act as they pertain to Unemployment benefits                                                                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Update unemployment insurance with new daily data on jobless claims                                                                                                                                                                                                            | 2.90 | 445.00      | 1,290.50              |
| Khan,Muhammad Suleman | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to analyze the Common Wealth's fiscal plan model for Tourism's FY20 and FY21 revenue build                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review preliminary model for potential revenue impact of COVID-19 on the Special Revenue Fund for FY20 and FY21                                                                                              | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Update COVID-19 model with detailed sources for SRF revenue for Ports,ASES, Cardio, HFA and ADEA                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 31-Mar-20       | T3 - Long Term Projections      | Update COVID-19 model with detailed sources for SRF revenue for PRITA, AFFAF, PRCCDA                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Update COVID-19 model with detailed sources for SRF revenue for SIFC, ASEM, PBA and PRIDCO                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Update COVID-19 model with detailed sources for SRF revenue for Tourism                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Draft revised Version 11 of PRIDCO Fiscal Plan.                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Draft revised Version 12 of PRIDCO Fiscal Plan.                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Draft revised Version 14 of PRIDCO Fiscal Plan.                                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY), and T. Leonis (EY) to discuss mechanics of latest version of PRIDCO bondholder proposal analysis.                                                                          | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review AAFAF DDEC Administrative Order.                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review AAFAF VTP Scenarios.                                                                                                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review DDEC VTP Proposal.                                                                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review revised Version 13 of PRIDCO Fiscal Plan.                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review revised version 21 of PRIDCO Business Plan.                                                                                                                                                                  | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Revise to Version 12 of PRIDCO Fiscal Plan, per team's suggested edits.                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Revise Version 5 of PRIDCO FP Overview Slide Deck, per S. Tajuddin (EY)'s suggested edits.                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Send revised version of PRIDCO FP Overview Slide Deck, per S. Tajuddin (EY)'s suggested edits.                                                                                                                      | 0.50 | 445.00      | 222.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review PRIDCO BP Overview deck                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Continue to review PRIDCO FB v12                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY), and T. Leonis (EY) to discuss mechanics of latest version of PRIDCO bondholder proposal analysis.                                                                          | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Prepare summary version of latest PRIDCO FP model                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review of PRIDCO public data to better understand restructuring case for the PRIDCO BP Overview                                                                                                                     | 1.70 | 445.00      | 756.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review PRIDCO FP Feb 21, 2020 version (made by R. Tan)                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review PRIDCO FP v12                                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review PRIDCO FP v9                                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Review updated PRIDCO BP model                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 31-Mar-20       | T3 - Long Term Projections      | Update PRIDCO BP model                                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R          | Partner/Principal  | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 1.60 | 721.00      | 1,153.60              |
| Levy,Sheva R          | Partner/Principal  | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.30 | 721.00      | 216.30                |
| Mackie,James          | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Prepare correspondence to team summarizing cost estimates for stimulus bills                                                                                                                                        | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                            | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Research benefit of stimulus bill for PR                                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Mackie,James          | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Review unemployment estimates for PR                                                                                                                                                                                | 0.20 | 810.00      | 162.00                |
| Mullins,Daniel R      | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | CDBG-DR - Review of compliance and plan assessment 205 letter, checking for consistency with permitting report recommendations and establishing extension to property tax registry                                  | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | COVID-19 - Effects on Jobless claims, Unemployment, Trust Fund sustainability, review and heavy edit of report, graphs and calculations, transmission of report to FOMB, designing extension and testing of numbers | 2.90 | 810.00      | 2,349.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | COVID-19 - Employment Displacement - revision of scenarios and respecification of based effects from workforce to actual currently employed (to reduce impact) and use of new IMPLAN sector estimates and State (Virginia lock down duration)                                                                                                                                                                   | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | COVID-19 - Unemployment Claims - establishing the temporal start of receipt of checks (two/three week waiting period) to adjust the model effects on disbursements                                                                                                                                                                                                                                              | 0.50 | 810.00      | 405.00                |
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | COVID-19 NGO effect estimates and potential for stimulus support of NGO capacity                                                                                                                                                                                                                                                                                                                                | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | COVID-19 Revenue Forecasting - Update of forecast scenarios and linkage with unemployment filings and revised jobless claims scenarios, layering in Administrative Orders extending tax payments due dates                                                                                                                                                                                                      | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | COVID-19 Working Group Meetings analysis preparation - Compiling adjusted forecast estimates based on new unemployment claim scenarios, estimating administrative order implications for revenues timing and suspension, identifying effect on trust fund, Federal wage and salary support, total unemployed and benefit levels, and IMPLAN use to estimate economic impact in comparison two 3rd party reports | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 31-Mar-20       | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation                                                                                                                                                                                                                        | 0.80 | 810.00      | 648.00                |
| Neziroski, David    | Staff              | 31-Mar-20       | T3 - Fee Applications / Retention | Update the January application                                                                                                                                                                                                                                                                                                                                                                                  | 2.90 | 245.00      | 710.50                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss revised scenario build of Department of Corrections and Correctional Health Long term rightsizing measures for proposal.                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in a Fiscal Plan Working Session with M Perez (FOMB), G Maldonado (FOMB), V Bernal (FOMB), S Sarna (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Panagiotakis (EY), N Lawson (McKinsey), S O'Rourke (McKinsey) to discuss proposed updated to Fiscal Plan Word Document.                                                                                                               | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), P. Vaccaro (EY), D. Jerneycic (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Education measures                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential revisions to measures in the fiscal plan and the impact on the FY21 budget.                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss potential revisions to the Fiscal Plan                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections        | Participate in call with R. Dougherty (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the SRF revenue and expense build in the FP.                                                                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Parks, Ian          | Manager            | 31-Mar-20       | T3 - Long Term Projections        | Analyze additional NGO data shared by G Ojeda (Board) to see if we could suggest financial assistance                                                                                                                                                                                                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager            | 31-Mar-20       | T3 - Long Term Projections        | Collate data sources for breakdowns of the Phase III of the bill. Continuing to build in granularity to the analysis                                                                                                                                                                                                                                                                                            | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 31-Mar-20       | T3 - Long Term Projections        | Confirm appropriations in phase I of federal COVID Bill in detail                                                                                                                                                                                                                                                                                                                                               | 2.30 | 595.00      | 1,368.50              |
| Parks, Ian          | Manager            | 31-Mar-20       | T3 - Long Term Projections        | Incorporate data from various news sources to summarize phase III of the bill                                                                                                                                                                                                                                                                                                                                   | 1.70 | 595.00      | 1,011.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Participate in call with I. Park (EY) and D. Patel (EY) to discuss preparation of COVID stimulus tracker                                                                                            | 0.70 | 595.00      | 416.50                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Dougherty (EY), and D. Patel (EY), and I. Park (EY) to discuss estimation of revenue impact of COVID on SRF funds                                     | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY), and A Chepenik (EY) to discuss NGO conclusions from the analysis provided                                                                      | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Recalculate Phase I expected costs and effect on PR on a more granular level                                                                                                                        | 1.30 | 595.00      | 773.50                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation            | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Recalculate Phase II expected costs and effect on PR on a more granular level                                                                                                                       | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 31-Mar-20       | T3 - Long Term Projections | Split of NGO by date formed and adding additional analysis                                                                                                                                          | 1.60 | 595.00      | 952.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Participate in call with I. Park (EY) and D. Patel (EY) to discuss preparation of COVID stimulus tracker                                                                                            | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Participate in meeting with D Patel (EY) and R Dougherty (EY) to discuss SRF revenue loss projection methodology, including potential risks associated with certain methodologies.                  | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Dougherty (EY), and D. Patel (EY), and I. Park (EY) to discuss estimation of revenue impact of COVID on SRF funds                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY), and A Chepenik (EY) to discuss NGO conclusions from the analysis provided                                                                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation            | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review draft COVID stimulus tracker template and Phase I Bill summary to compare against Board slides from 3/27                                                                                     | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review NGO database summary.                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review Recovery rebate estimation calculations and associated estimates of eligible individuals                                                                                                     | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review SBA provisions in CARES Act for G Ojeda (FOMB)                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review UI memo based on week ending 3/27 unemployment application trends                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 31-Mar-20       | T3 - Long Term Projections | Review updated UI claims and impact figures for application in CARES UI estimation                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Rai,Aman           | Staff          | 31-Mar-20       | T3 - Long Term Projections | Prepare IMPLAN activity template for use in building the model for COVID-19 economic impact estimation                                                                                              | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 31-Mar-20       | T3 - Long Term Projections | Research daily updates to GDP forecasts by external sources                                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Rai,Aman           | Staff          | 31-Mar-20       | T3 - Long Term Projections | Working session with M Ban (EY) and A Rai (EY) to build IMPLAN model for the COVID-19 economic impact estimation                                                                                    | 2.90 | 245.00      | 710.50                |
| Rai,Aman           | Staff          | 31-Mar-20       | T3 - Long Term Projections | Working session with M Ban (EY) and A Rai (EY) to map IMPLAN and NAICS industry for the COVID-19 economic impact estimation                                                                         | 2.10 | 245.00      | 514.50                |
| Ramirez,Jessica I. | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions from School of Plastic Arts and Design for account ending in X733 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions from School of Plastic Arts and Design for account ending in X438 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 31-Mar-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions from School of Plastic Arts and Design for account ending in X446 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from School of Plastic Arts and Design for account ending in X454 previously not assigned to an account in relativity for accurate reporting purposes.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from School of Plastic Arts and Design for account ending in X462 previously not assigned to an account in relativity for accurate reporting purposes.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X828 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X301 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X057 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X138 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X890 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X904 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X912 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Economic Development and Commerce for account ending in X782 previously not assigned to an account in relativity for accurate reporting purposes.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from 911 Emergency System Bureau for account ending in X238 previously not assigned to an account in relativity for accurate reporting purposes.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Child Support Administration for account ending in X174 previously not assigned to an account in relativity for accurate reporting purposes.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Child Support Administration for account ending in X166 previously not assigned to an account in relativity for accurate reporting purposes.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Child Support Administration for account ending in X372 previously not assigned to an account in relativity for accurate reporting purposes.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Child Support Administration for account ending in X488 previously not assigned to an account in relativity for accurate reporting purposes.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X130 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X149 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X173 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X181 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X203 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X408 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X239 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X409 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Socioeconomic Development of the Family Administration for account ending in X417 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X855 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X002 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X004 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X020 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X165 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X023 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X524 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X540 previously not assigned to an account in relativity for accurate reporting purposes.                       | 0.10 | 445.00      | 44.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Natural Resources Administration for account ending in X860 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Natural Resources Administration for account ending in X913 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Natural Resources Administration for account ending in X906 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Natural Resources Administration for account ending in X914 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Correction and Rehabilitation for account ending in X260 previously not assigned to an account in relativity for accurate reporting purposes.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Department of Correction and Rehabilitation for account ending in X435 previously not assigned to an account in relativity for accurate reporting purposes.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X624 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X522 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X775 previously not assigned to an account in relativity for accurate reporting purposes.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X913 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X673 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X759 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X760 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X761 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Institutional Trust of the National Guard of Puerto Rico for account ending in X145 previously not assigned to an account in relativity for accurate reporting purposes.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Authority for the Financing of Infrastructure of Puerto Rico for account ending in X109 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Authority for the Financing of Infrastructure of Puerto Rico for account ending in X019 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Ports Authority for account ending in X786 previously not assigned to an account in relativity for accurate reporting purposes.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Trade and Export Company for account ending in X156 previously not assigned to an account in relativity for accurate reporting purposes.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Trade and Export Company for account ending in X164 previously not assigned to an account in relativity for accurate reporting purposes.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Trade and Export Company for account ending in X726 previously not assigned to an account in relativity for accurate reporting purposes.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Land Authority de Puerto Rico for account ending in X318 previously not assigned to an account in relativity for accurate reporting purposes.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Authority for the Financing of Infrastructure of Puerto Rico for account ending in X054 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Forensics Science Bureau for account ending in X065 previously not assigned to an account in relativity for accurate reporting purposes.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X181 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X182 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X183 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X184 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X185 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X186 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X187 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X478 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from The Children's Trust for account ending in X696 previously not assigned to an account in relativity for accurate reporting purposes.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 31-Mar-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions from Conservatory of Music Corporation of Puerto Rico for account ending in X889 previously not assigned to an account in relativity for accurate reporting purposes.             | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|---------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Conservatory of Music Corporation of Puerto Rico for account ending in X035 previously not assigned to an account in relativity for accurate reporting purposes.                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Conservatory of Music Corporation of Puerto Rico for account ending in X259 previously not assigned to an account in relativity for accurate reporting purposes.                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for account ending in X598 previously not assigned to an account in relativity for accurate reporting purposes. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Highway and Transportation Authority for account ending in X489 previously not assigned to an account in relativity for accurate reporting purposes.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Department of Labor and Human Resources for account ending in X645 previously not assigned to an account in relativity for accurate reporting purposes.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Department of Labor and Human Resources for account ending in X142 previously not assigned to an account in relativity for accurate reporting purposes.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Department of Education for account ending in X967 previously not assigned to an account in relativity for accurate reporting purposes.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Department of Education for account ending in X575 previously not assigned to an account in relativity for accurate reporting purposes.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Public Buildings Authority for account ending in X019 previously not assigned to an account in relativity for accurate reporting purposes.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Public Buildings Authority for account ending in X762 previously not assigned to an account in relativity for accurate reporting purposes.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Public Buildings Authority for account ending in X505 previously not assigned to an account in relativity for accurate reporting purposes.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior  | 31-Mar-20       | T3 - Plan of Adjustment         | Review supporting documents for restrictions from Public Buildings Authority for account ending in X809 previously not assigned to an account in relativity for accurate reporting purposes.                                                                       | 0.10 | 445.00      | 44.50                 |
| Salam,Debera            | Manager | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 1.60 | 519.00      | 830.40                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Citibank.                                                                                                                                              | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Northern Trust.                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at BNY Mellon.                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Scotiabank.                                                                                                                                            | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at Oriental Bank.                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Prepare analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff   | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at UMB.                                                                                                                                                   | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update analysis of outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests at UBS.                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Participate in meeting to discuss Proskauer request for analysis of supporting documentation provided to stakeholders for June 30, 2019 Title III entities' cash balances over restricted accounts.<br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Voya to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Citibank to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Northern Trust to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to BNY Mellon to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Scotiabank to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to Oriental Bank to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to UMB to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 31-Mar-20       | T3 - Plan of Adjustment         | Update draft email to UBS to follow up on outstanding items as of 3/26/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.      | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss revised scenario build of Department of Corrections and Correctional Health Long term rightsizing measures for proposal.                                   | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in a Fiscal Plan Working Session with M Perez (FOMB), G Maldonado (FOMB), V Bernal (FOMB), S Sarna (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Panagiotakis (EY), N Lawson (McKinsey), S O'Rourke (McKinsey) to discuss proposed updated to Fiscal Plan Word Document. | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                          | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), P. Vaccaro (EY), D. Jerneycic (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Education measures                                                                                                                          | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential revisions to measures in the fiscal plan and the impact on the FY21 budget.                                                                                                           | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss potential revisions to the Fiscal Plan                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Review agency detail of proposed wage increases to level salaries at the same position across agencies                                                                                                                                                                                            | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Review document that tracks fiscal plan decisions for the new version of the fiscal plan model                                                                                                                                                                                                    | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 31-Mar-20       | T3 - Plan of Adjustment         | Review final materials to be used in discussions with teachers union related to social security implementation                                                                                                                                                                                    | 1.20 | 810.00      | 972.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan | Executive Director | 31-Mar-20       | T3 - Long Term Projections      | Review updated analysis of State Insurance Fund asset portfolio based on latest market values                                                                                                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets      | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss revised scenario build of Department of Corrections and Correctional Health Long term rightsizing measures for proposal                                   | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in a Fiscal Plan Working Session with M Perez (FOMB), G Maldonado (FOMB), V Bernal (FOMB), S Sarna (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Panagiotakis (EY), N Lawson (McKinsey), S O'Rourke (McKinsey) to discuss proposed updated to Fiscal Plan Word Document | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), P. Vaccaro (EY), D. Jerneycic (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Education measures                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss potential revisions to measures in the fiscal plan and the impact on the FY21 budget                                                                                                           | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss potential revisions to the Fiscal Plan                                                      | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi       | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the SRF revenue and expense build in the FP                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Make updates to PRIDCO fiscal plan based on latest analysis and changes in assumptions                                                                                                                                                                                                           | 0.90 | 595.00      | 535.50                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Review cash flow margins between various scenarios in PRIDCO fiscal plan                                                                                                                                                                                                                         | 0.80 | 595.00      | 476.00                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Review growth rates for revenue and expenses and sensitize under different assumptions/scenarios (PRIDCO)                                                                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Review payroll costs / assumptions in PRIDCO fiscal plan and sensitize under different assumptions/scenarios                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Review updates to PRIDCO resizing scenario to ensure latest changes to assumptions are supported by underlying data                                                                                                                                                                              | 1.60 | 595.00      | 952.00                |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Update exhibits for PRIDCO fiscal plan based on latest changes to the model                                                                                                                                                                                                                      | 1.70 | 595.00      | 1,011.50              |
| Tabani, Omar       | Manager            | 31-Mar-20       | T3 - Long Term Projections      | Update PRIDCO fiscal plan overview slides based on latest changes to assumptions                                                                                                                                                                                                                 | 1.40 | 595.00      | 833.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 1.60 | 720.00      | 1,152.00              |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.90 | 720.00      | 648.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Long Term Projections      | Review SUT actuals through Feb. 2020 for muni revenue consideration                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague, Robert      | Senior Manager     | 31-Mar-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Analyze build of Department of Corrections Long term rightsizing measures summary workbook to prepare presentation for client.                                                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Analyze Fiscal plan for SRF reversals to provide clarity to questions asked by other Financial Advisors.                                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss build of Department of Corrections Long term rightsizing measures and what milestones the department would have to reach in order to achieve targets.      | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Participate in a discussion with G Maldonado (FOMB), S Panagiotakis (EY), S Sarna (EY), J Santambrogio (EY), and R Tan (EY) to discuss revised scenario build of Department of Corrections and Correctional Health Long term rightsizing measures for proposal.                                   | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Participate in a Fiscal Plan Working Session with M Perez (FOMB), G Maldonado (FOMB), V Bernal (FOMB), S Sarna (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Panagiotakis (EY), N Lawson (McKinsey), S O'Rourke (McKinsey) to discuss proposed updated to Fiscal Plan Word Document. | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi          | Manager           | 31-Mar-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Sarna (EY), S. Panagiotakis (EY), and R. Tan (EY) to discuss potential revisions to the Fiscal Plan                                                       | 0.60 | 595.00      | 357.00                |
| Vaccaro,Philip       | Partner/Principal | 31-Mar-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), P. Vaccaro (EY), D. Jerneycic (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Education measures                                                                                                                          | 0.70 | 870.00      | 609.00                |
| Venkatramanan,Siddhu | Manager           | 31-Mar-20       | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/03/2020.                                                                                                               | 1.60 | 595.00      | 952.00                |
| Zhao,Leqi            | Staff             | 31-Mar-20       | T3 - Long Term Projections | Compile February 2020 tax revenue collection data for all tax revenue forecast                                                                                                                                                                                                                    | 2.10 | 245.00      | 514.50                |
| Zhao,Leqi            | Staff             | 31-Mar-20       | T3 - Long Term Projections | Research on Department of Treasury Administrative Determination number 20 09 for all tax revenue forecast                                                                                                                                                                                         | 1.90 | 245.00      | 465.50                |
| Aubourg,Rene Wiener  | Senior Manager    | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                               | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)                                                                                         | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 1-Apr-20        | T3 - Long Term Projections | Write critical review of two reports from external sources on the economic impact of covid-19 on Puerto Rico.                                                                                                                                                                                     | 1.90 | 720.00      | 1,368.00              |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                               | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)                                                                                         | 0.60 | 595.00      | 357.00                |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the wider QUEST team for feedback M. Ban (EY), A. Rai (EY) and B. Pizzola (EY)                                                                                                                                           | 0.60 | 595.00      | 357.00                |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Model economic impact analysis to model two scenarios with 151K scenario                                                                                                                                                                                                                          | 2.60 | 595.00      | 1,547.00              |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Model economic impact analysis to model two scenarios with 308K scenario                                                                                                                                                                                                                          | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Prepare response to the comments/feedback received from Dan and Rene on the covid value added impact                                                                                                                                                                                              | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Prepare the slide deck with economic impact report for the presentation                                                                                                                                                                                                                           | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Review documents for the Mandated Small Business Paid Leave Policies                                                                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L.      | Senior            | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.      | Senior            | 1-Apr-20        | T3 - Long Term Projections | Rerun personal income tax forecast model with timing effects for delayed payments                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Berger, Daniel L.      | Senior            | 1-Apr-20        | T3 - Long Term Projections | Update revenue to account for timing shifts for tax forecast model                                                                                                                                                                  | 2.90 | 445.00      | 1,290.50              |
| Burr, Jeremy           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Participate in working meeting with C Good (EY) and J Burr (EY) to determine the number of employees that participated in the Law 70 retirement programs                                                                            | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Provide feedback on the PRIDCO fiscal plan draft to support upcoming discussions and decisions by the FOMB                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Provide feedback on the PRIDCO fiscal plan overview deck to support upcoming discussions and decisions by the FOMB                                                                                                                  | 1.70 | 595.00      | 1,011.50              |
| Burr, Jeremy           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Review May 2019 rightsizing model to support analysis of the measures for SIFC in FY21                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Burr, Jeremy           | Manager           | 1-Apr-20        | T3 - Long Term Projections | Review the single employer governing law to support FOMB analysis of the single employer program                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 04/01/2020 to populate column fields, including values for Review Status 2020-03-31, for accurate reporting.          | 0.60 | 445.00      | 267.00                |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Review request to Citibank for information regarding accounts held by accountholders as of 4/1/2020 for 03/31/2020 testing period to ensure all required information is requested.                                                  | 0.20 | 445.00      | 89.00                 |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Review request to Office of the Governor for bank balance information as of 4/1/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                   | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Review request to Senate for bank balance information as of 4/1/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                   | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Review request to Program of Youth Affairs for bank balance information as of 4/1/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                 | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan         | Senior            | 1-Apr-20        | T3 - Plan of Adjustment    | Review request to PR Federal Affairs Administration for bank balance information as of 4/1/20, for 3/31/2020 testing period to ensure all required information is requested.                                                        | 0.30 | 445.00      | 133.50                |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Review Relativity platform for changes required for the 03 31 20 testing period to efficiently meet reporting needs.                                                                                                                | 0.80 | 595.00      | 476.00                |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Review CRIM account balances as of the 12 31 19 testing period to assist with procedures over budget assessment.                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze availability of CRIM account balances as of the 03 31 20 testing period to assist with procedures over budget assessment.                                                                                                   | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze point of contacts at Office of the Governor to send 03 31 20 testing period requests for bank balances.                                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) to request information regarding point of contacts at Office of the Governor to send 03 31 20 testing period requests for bank balances.                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X017 at Banco Popular as of the 12 31 19 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the impact that repealing Act 29 immediately would have on municipalities | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss Hacienda reimbursement plan implications on cash                                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Analyze CARES forecast estimates from Hacienda                                                                                                                                                                                      | 1.40 | 870.00      | 1,218.00              |
| Chepenik, Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Calculate payout estimates                                                                                                                                                                                                          | 0.40 | 870.00      | 348.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Evaluate estudios tecnicos projections on long-term forecast implications                                                                                                                                                  | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Incorporate additional revisions to CARES Act implications for Puerto Rico                                                                                                                                                 | 2.80 | 870.00      | 2,436.00              |
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Prepare calculations on advanced payout estimates                                                                                                                                                                          | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Prepare slide materials that describe Puerto rico opportunities in the CARES Act                                                                                                                                           | 4.20 | 870.00      | 3,654.00              |
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Research implications of advance funding recovery grants for N Jaresko (FOMB) review and memo                                                                                                                              | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Review COVID estimate forecast for long-term projections                                                                                                                                                                   | 0.70 | 870.00      | 609.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in a working session with D Udum (McKinsey), A Ly (McKinsey), R Tan (EY), and R Dougherty (EY) to discuss SRF baseline build, adjustments made, and recommendations for new fiscal plan update.                | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to analyze SRF revenue loss on IFCUs for Q4 FY20 due to COVID-19                                                                                            | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review preliminary modeling assumptions for COVID-19's potential financial impact on the Commonwealth               | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Prepare analysis of historical budgeted professional fees amounts versus actuals spend to potentially inform a Fiscal Plan update.                                                                                         | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Prepare build of Tourism revenue streams post waterfall distributions for IFCU revenue loss projection.                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Review CCDA revenue assumptions in IFCU revenue loss projection as Convention Center is likely to cancel all events.                                                                                                       | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Review Tourism revenue assumptions in IFCU revenue loss projections.                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with A Glavin (EY), I Parks (EY) and D Patel (EY) to discuss summary of Fed Stimulus packages for COVID working group presentation                                                                     | 0.30 | 245.00      | 73.50                 |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)        | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Estimate the share of Div G appropriations in he Phase II COVID-19 stimulus bill that will be given to Puerto Rico                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Estimate the share of territory specific provisions in the stimulus bill for Puerto Rico                                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Prepare all titles in the Phase II COVID-19 stimulus bill that have an appropriation                                                                                                                                       | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Prepare employment data from BLS on Puerto Rico employment                                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 1-Apr-20        | T3 - Long Term Projections      | Prepare employment data from BLS on total US employment to determine Puerto Rico's share of the total employment                                                                                                           | 0.60 | 245.00      | 147.00                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Long Term Projections      | Participate in a call with members of the Retirement Board, M Lopez (FOMB), C Ortiz (FOMB), V Bernal (FOMB), S Tajuddin (EY), C Good (EY), and S Levy (EY) concerning the status of the DC plan implementation and Act 257 | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Long Term Projections      | Participate in working meeting with C Good (EY) and J Burr (EY) to determine the number of employees that participated in the Law 70 retirement programs                                                                   | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 519.00      | 207.60                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 1.10 | 519.00      | 570.90                |
| Hurtado,Sergio Danilo | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Amend Firefighter's payroll build up analysis                                                                                                                                                                       | 3.20 | 445.00      | 1,424.00              |
| Hurtado,Sergio Danilo | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Prepare feedback on FOMB analyst's work on Firefighter's payroll analysis                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Hurtado,Sergio Danilo | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Prepare questions and information request for the DPS grouping                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Review FOMB analyst's work on Firefighter's payroll analysis                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Jerneycic,Daniel J    | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                       | 0.60 | 870.00      | 522.00                |
| Jerneycic,Daniel J    | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                       | 0.60 | 870.00      | 522.00                |
| Kebhaj,Suhaib         | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)           | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Draft initial report on Unemployment claims in Puerto Rico, forecast of unemployment                                                                                                                                | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Update jobless claims unemployment analysis and projected estimates with alternative scenario based on Fed of St. Louis expectations of unemployment in the US                                                      | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Update jobless claims unemployment analysis and projected estimates with newly received data                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to analyze SRF revenue loss on IFCUs for Q4 FY20 due to COVID-19                                                                                     | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review preliminary modeling assumptions for COVID-19's potential financial impact on the Commonwealth        | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Consolidate COVID-19 financial model with FY20 SRF for each IFCU by individual revenue streams                                                                                                                      | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Update COVID-19 model with Q4 FY20 revenue assumptions for Ports, ASSES, Cardio, HFA, ADEA                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Update COVID-19 model with Q4 FY20 revenue assumptions for PRITA, AAFAF, PRCCDA                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 1-Apr-20        | T3 - Long Term Projections      | Update COVID-19 model with Q4 FY20 revenue assumptions for SIFC, ASEM, PBA, PRIDCO                                                                                                                                  | 1.30 | 445.00      | 578.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Update COVID-19 model with Q4 FY20 revenue assumptions for Tourism                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| LeBlanc,Samantha      | Staff              | 1-Apr-20        | T3 - Long Term Projections      | Research COVID response steps for presentation to FOMB staff.                                                                                                                                                              | 4.10 | 245.00      | 1,004.50              |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Draft revised Version 16.1 of PRIDCO Fiscal Plan in accord suggested edits by J. Santambrogio (EY).                                                                                                                        | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Draft Version 17 of PRIDCO Fiscal Plan in accord with suggested edits by J. Burr (EY).                                                                                                                                     | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models and FP exhibits per suggested edits by team                                                                          | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss making updates to PRIDCO FP and FP slide deck per suggested edits by team                                                                            | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models, PRIDCO exhibits and PRIDCO Fiscal Plan, per suggested edits by team               | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Draft Version 18 of PRIDCO Fiscal Plan.                                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Business Plan Version 24.                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Fiscal Plan Overview Version 10.                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models and FP exhibits per suggested edits by team                                                                          | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models, PRIDCO exhibits and PRIDCO Fiscal Plan, per suggested edits by team               | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO FP Overview v17 redlined by O. Tabani (EY) to apply editorial comments                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO FP Report v16.1 redlined by T. Leonis (EY) to apply editorial comments                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Update Charts & Graphs (v3) file for the PRIDCO FP as per comments from J. Santambrogio (EY)                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Update PRIDCO BP model as per comments from J. Santambrogio (EY)                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Prepare email delineating updates applied to the PRIDCO model and Charts & Graphs file for the PRIDCO FP                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Prepare new projections set in the PRIDCO BP model based on new CW reporting standards                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Prepare revisions for Appendix 1 in the PRIDCO FP Report as per comments from internal discussion                                                                                                                          | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO FP Overview v6 to apply editorial comments                                                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Review PRIDCO FP report v16 to apply editorial comments                                                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 1-Apr-20        | T3 - Long Term Projections      | Update PRIDCO FP Overview deck with new exhibits to reflect changes made to the PRIDCO FP Report                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R          | Partner/Principal  | 1-Apr-20        | T3 - Long Term Projections      | Participate in a call with members of the Retirement Board, M Lopez (FOMB), C Ortiz (FOMB), V Bernal (FOMB), S Tajuddin (EY), C Good (EY), and S Levy (EY) concerning the status of the DC plan implementation and Act 257 | 1.20 | 721.00      | 865.20                |
| Levy,Sheva R          | Partner/Principal  | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.80 | 721.00      | 576.80                |
| Mackie,James          | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)        | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)                  | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review Abexus report on effect of Virus on PR economy                                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review Es. Tech. report on effect of virus crisis on PR economy                                                                                                                                                            | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Review list of government stimulus actions                                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Review analysis of Es. Tech report in order to provide comments to team                                                                                                                                                              | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Review revenue estimate for PR for other revenues                                                                                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Develop tracker regarding stimulus payments to PR                                                                                                                                                                                    | 1.10 | 810.00      | 891.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the impact that repealing Act 29 immediately would have on municipalities  | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the analysis that must be completed to discuss the impact that repealing Act 29 immediately would have on Munis                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Participate in a meeting with T. Wintner (McK), R. Tague (EY), and J. Moran-Eserski (EY) to discuss FY20 federal funding for ASES                                                                                                    | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to walk through the impact that the immediate repeal of Act 29 would have on municipalities                                                            | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Participate in call to debrief on FOMB requested next steps for Act 29 repeal analysis. Participants include R. Tague (EY) and J. Moran-Eserski (EY).                                                                                | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Prepare a bridge to show the under-/over-budgeted amount for municipal ASES and PayGo costs vs. the actual cost                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Prepare an analysis to calculate the impact that repealing Act 29 would have on municipalities if it were to be repealed immediately                                                                                                 | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Prepare presentation material highlighting the impact that immediately repealing Act 29 would have on municipalities in preparation for a meeting with FOMB                                                                          | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Update presentation material highlighting the impact that immediately repealing Act 29 would have on municipalities to incorporate feedback received from the team                                                                   | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Update presentation material highlighting the impact that immediately repealing Act 29 would have on municipalities to reflect the latest federal matching levels                                                                    | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 1-Apr-20        | T3 - Long Term Projections | Update the analysis to calculate the impact that repealing Act 29 would have on municipalities if it were to be repealed immediately to incorporate updated federal matching levels for ASES                                         | 2.30 | 445.00      | 1,023.50              |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                  | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)                            | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | COVID-19 - Estimation of Revenue effects, refinement of model, review of current revised estimates, review of administrative collection timing effects, specification of revised structure for incorporation of jobless claims spike | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | COVID-19 - Review of veracity of third party estimates of effects of economic disruption on economic output for Puerto Rico                                                                                                          | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | COVID-19 Identifying effects on jobless claims, unemployment, trust fund solvency and federal wage and income support                                                                                                                | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Establish consensus on range of scenarios for estimation of employment and economic effects for COVID-19                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Identify and estimate economic sector and employment effects for Puerto Rico, specify alternative scenario levels of effects (i/o model, St. Louis Fed) for Puerto Rico and profile of rebound COVID-19 - Economic effects           | 3.40 | 810.00      | 2,754.00              |
| Mullins,Daniel R     | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participation in Revenue Status call with Hacienda and communication of data requests                                                                                                                                                | 1.10 | 810.00      | 891.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 1-Apr-20        | T3 - Long Term Projections        | Prepare for strategy session for the COVID economic Impact analysis.                                                                                                                                         | 0.10 | 810.00      | 81.00                 |
| Neziroski, David    | Staff              | 1-Apr-20        | T3 - Fee Applications / Retention | Make additional amendments to the January monthly application                                                                                                                                                | 3.10 | 245.00      | 759.50                |
| Neziroski, David    | Staff              | 1-Apr-20        | T3 - Fee Applications / Retention | Begin to review Exhibit D for February monthly application                                                                                                                                                   | 3.40 | 245.00      | 833.00                |
| Nichols, Carly      | Manager            | 1-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                     | 0.80 | 519.00      | 415.20                |
| Nichols, Carly      | Manager            | 1-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                     | 1.20 | 519.00      | 622.80                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss Law 70 projection build up for Fiscal Plan estimate updates                                                                                      | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in a discussion with S. Panagiotakis (EY) and R. Tan (EY) on Department of Corrections and Correctional Health Presentation prior to discussion with client.                                     | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss Law 70 projections                                                                                                         | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY) and G. Maldonado (FOMB) to discuss the revision of Education Measures.                                                                   | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Corrections measures deck                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review the Corrections measures deck to provide comments to FOMB.                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with A Glavin (EY), I Parks (EY) and D Patel (EY) to discuss summary of Fed Stimulus packages for COVID working group presentation                                                       | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Amend Phase II of COVID Bill and recalculating expected effect on PR                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Calculate COVID Bill cost on education through analyzing Pell grant recipients                                                                                                                               | 1.80 | 595.00      | 1,071.00              |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Calculate COVID Bill cost on education through analyzing title 1 pupils                                                                                                                                      | 1.70 | 595.00      | 1,011.50              |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Calculate COVID Bill cost on infrastructure by comparing to PR's on other bill                                                                                                                               | 1.90 | 595.00      | 1,130.50              |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Calculate COVID Bill revenue on airports by looking at employment data                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 1-Apr-20        | T3 - Long Term Projections        | Summarizing analysis of external models for presentation                                                                                                                                                     | 0.70 | 595.00      | 416.50                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in call with A Glavin (EY), I Parks (EY) and D Patel (EY) to discuss summary of Fed Stimulus packages for COVID working group presentation                                                       | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review preliminary modeling assumptions for COVID-19's potential financial impact on the Commonwealth | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Prepare draft outline for COVID working group weekly presentation                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Prepare summary draft slide addressing review of external COVID impact revenue reports including other financial and Federal forecast figures                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review AFAFF liquidity reports for SRF's to assess needs and availability of information for COVID impact assessment                                                                                         | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review CDBG-DR draft compliance certificate for feedback at request of FOMB                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review draft IFCU and SRF revenue impact analysis and supporting data for use in COVID working group deck.                                                                                                   | 1.20 | 720.00      | 864.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review draft SRF line item data for COVID impact assessment                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections        | Review PR approved government actions list in response to COVID crisis                                                                                                                                       | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Review PR economic impact studies prepared by external sources to assess methodology and benchmark against internal forecasts                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Review supporting internal and external material to inform COVID working group revenue impact estimates                                                                                                             | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Review updated Labor negotiation summaries and status                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Pizzola,Brandon M  | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), and A. Kebhaj (EY)           | 0.60 | 720.00      | 432.00                |
| Pizzola,Brandon M  | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the wider QUEST team for feedback M. Ban (EY), A. Rai (EY) and B. Pizzola (EY)                                                             | 0.60 | 720.00      | 432.00                |
| Pizzola,Brandon M  | Senior Manager | 1-Apr-20        | T3 - Long Term Projections | Research economic data for IO modeling.                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Rai,Aman           | Staff          | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 1-Apr-20        | T3 - Long Term Projections | Participate in the IO model review to finalize the results to share with the wider QUEST team for feedback M. Ban (EY), A. Rai (EY) and B. Pizzola (EY)                                                             | 0.60 | 245.00      | 147.00                |
| Rai,Aman           | Staff          | 1-Apr-20        | T3 - Long Term Projections | Research GDP growth rates by external sources for macro forecast update                                                                                                                                             | 2.30 | 245.00      | 563.50                |
| Rai,Aman           | Staff          | 1-Apr-20        | T3 - Long Term Projections | Prepare GDP growth rate update to send to PR team to help in revenue forecasting                                                                                                                                    | 0.70 | 245.00      | 171.50                |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X817.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X830.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X128.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X472.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X673.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X578.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X891.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X956.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X957.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X220.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X005.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X006.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions from Public Buildings Authority for account ending in X001.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X367.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X015.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 1-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X381.                                                          | 0.10 | 445.00      | 44.50                 |

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| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X499. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X277. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X649. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X872. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Company for the Integral Development of the Cantera Peninsula for account ending in X154. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X174.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X400.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X316.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X324.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X326.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X330.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X334.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X338.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X339.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X340.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X345.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X373.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X991.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in XS03.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Electric Power Authority (PREPA) for account ending in X968.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X626.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X474.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X482.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X492.                                    | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X512. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X547. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X608. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X617. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X007. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X036. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X052. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X060. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Metropolitan Bus Authority for account ending in X687. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X409.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X496.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X450.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X901.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X743.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X194.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X231.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X366.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X438.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X886.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X151.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X228.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X287.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X039.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X060.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X603.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X338.  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X622.  | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X598.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X408.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X164.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X199.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X202.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X210.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X653.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X139.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X155.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X430.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X041.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X709.                                                                   | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Vocational Rehabilitation Administration account ending in X657 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X574                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X590                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X002                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X465                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X511                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X538                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X546                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X554                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X915                | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X884 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X653 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X409 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X496 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X450 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X901 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X400 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X098 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X961 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X194 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X743 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X661 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X398 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X792 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X806 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X814 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X894 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X822 | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X830 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X849 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X424 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X475 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X815 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X018 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X614 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X061 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X083 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X912 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X009 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X017 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X025 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X258 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X231 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X438 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X886 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X151 | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X212 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X998 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X482 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X229 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X338 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X064 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X598 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X205 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X627 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X474 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X820 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X408 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X030 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X210 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X697 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X155 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X201 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X228 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X236     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X244     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X279     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X287     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X295     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X309     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X368     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X376     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X384     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X392     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X406     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X414     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X449     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X457     | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss Law 70 projections                                                                          | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Panagiotakis (EY) and G. Maldonado (FOMB) to discuss the revision of Education Measures.                                    | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in call with P. Vaccaro (EY), D. Jeremycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 1-Apr-20        | T3 - Long Term Projections | Participate in call with P. Vaccaro (EY), D. Jeremycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review preliminary modeling assumptions for COVID-19's potential financial impact on the Commonwealth                        | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Analyze estimate of TSA liquidity by the end of the fiscal year provided by Conway Mackenzie                                                                                                                                        | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with A Garcia (FOMB) to discuss cash impact of COVID-19 measures                                                                                                                                                | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with J York (Conway) to discuss liquidity scenarios as a result of COVID-19                                                                                                                                     | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review analysis of proposed rightsizing measures for Department of Correction in relation to correctional officers                                                                                                                  | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review court decision related to settlement of claims on 330 Health centers                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review draft PRIDCO fiscal plan projections excluding proposed transaction                                                                                                                                                          | 2.10 | 810.00      | 1,701.00              |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan  | Executive Director | 1-Apr-20        | T3 - Long Term Projections      | Review macroeconomic impact of COVID-19 on revenue projections                                                                                                                                                                      | 1.20 | 810.00      | 972.00                |
| Sarna, Shavi        | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss Law 70 projection build up for Fiscal Plan estimate updates                                                                                                             | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi        | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                                       | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi        | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                                       | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi        | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss revisions to the Corrections measures deck                                                                                                               | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi        | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Analyze Dept. of Corrections agency fiscal measures document and provide revisions to FOMB                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Stricklin, Todd     | Senior             | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.80 | 405.00      | 324.00                |
| Stricklin, Todd     | Senior             | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.10 | 405.00      | 445.50                |
| Stricklin, Todd     | Senior             | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.60 | 405.00      | 648.00                |
| Stuber, Emily Grace | Senior             | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.40 | 405.00      | 162.00                |
| Stuber, Emily Grace | Senior             | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.80 | 405.00      | 324.00                |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and T. Leonis (EY) to discuss making updates to PRIDCO FP and FP slide deck per suggested edits by team                                                                                     | 0.60 | 595.00      | 357.00                |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models, PRIDCO exhibits and PRIDCO Fiscal Plan, per suggested edits by team                        | 1.10 | 595.00      | 654.50                |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Review AAFAP business plan for PRIDCO to understand assumptions                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Update analysis for PRIDCO fiscal plan based on latest comments                                                                                                                                                                     | 2.20 | 595.00      | 1,309.00              |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Update bondholder recovery analysis                                                                                                                                                                                                 | 2.10 | 595.00      | 1,249.50              |
| Tabani, Omar        | Manager            | 1-Apr-20        | T3 - Long Term Projections      | Update PRIDCO fiscal plan exhibits                                                                                                                                                                                                  | 1.40 | 595.00      | 833.00                |
| Tague, Robert       | Senior Manager     | 1-Apr-20        | T3 - Long Term Projections      | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the impact that repealing Act 29 immediately would have on municipalities | 0.60 | 720.00      | 432.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the analysis that must be completed to discuss the impact that repealing Act 29 immediately would have on Munis                           | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in a meeting with T. Wintner (McK), R. Tague (EY), and J. Moran-Eserski (EY) to discuss FY20 federal funding for ASES                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY) and J. Moran-Eserski (EY) to walk through the impact that the immediate repeal of Act 29 would have on municipalities                                                  | 1.80 | 720.00      | 1,296.00              |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in call to debrief on FOMB requested next steps for Act 29 repeal analysis. Participants include R. Tague (EY) and J. Moran-Eserski (EY).                                                                      | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Review Act 29 repeal analysis to prepare executive summary of key takeaways.                                                                                                                                               | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Analyze latest CRIM bank balances for consideration in Act 29 repeal analysis                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Final review of Act 29 repeal analysis to confirm all edits.                                                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Prepare summary takeaways for Act 29 repeal to send to FOMB with analysis.                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in a call with members of the Retirement Board, M Lopez (FOMB), C Ortiz (FOMB), V Bernal (FOMB), S Tajuddin (EY), C Good (EY), and S Levy (EY) concerning the status of the DC plan implementation and Act 257 | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss making updates to PRIDCO models, PRIDCO exhibits and PRIDCO Fiscal Plan, per suggested edits by team               | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Respond to J. Burr (EY) comments via email on fiscal plan                                                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Respond to J. Santambrogio (EY) comments via email on fiscal plan                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Participate in call with V. Bernal (FOMB) to discuss PRIDCO slides                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Review Act 8-2017 to understand single employer regulations as they pertain to PRIDCO                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Revise PRIDCO FP slides following J Burr comments                                                                                                                                                                          | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 1-Apr-20        | T3 - Long Term Projections      | Revised PRIDCO Narrative document following J Burr Comments                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tan,Riyandi            | Manager        | 1-Apr-20        | T3 - Long Term Projections      | Participate in a discussion with S. Panagiotakis (EY) and R. Tan (EY) on Department of Corrections and Correctional Health Presentation prior to discussion with client.                                                   | 0.40 | 595.00      | 238.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager           | 1-Apr-20        | T3 - Long Term Projections | Participate in a working session with D Udom (McKinsey), A Ly (McKinsey), R Tan (EY), and R Dougherty (EY) to discuss SRF baseline build, adjustments made, and recommendations for new fiscal plan update.                                                                                          | 0.80 | 595.00      | 476.00                |
| Vaccaro,Philip       | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Vaccaro,Philip       | Partner/Principal | 1-Apr-20        | T3 - Long Term Projections | Participate in call with P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss Education reforms and projections update                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Venkatramanan,Siddhu | Manager           | 1-Apr-20        | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 04/03/2020.                                                                                                                             | 1.80 | 595.00      | 1,071.00              |
| Zhao,Leqi            | Staff             | 1-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the COVID economic Impact analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                  | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener  | Senior Manager    | 2-Apr-20        | T3 - Long Term Projections | Participate in the economic impact share adjustment discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                        | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 2-Apr-20        | T3 - Long Term Projections | Participate in the IO model final adjustment to finalize the results to share with the COVID working group/client M. Ban (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                    | 1.30 | 720.00      | 936.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 2-Apr-20        | T3 - Long Term Projections | Review preliminary results of economic impact model for effects of covid-19 on Puerto Rico.                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment                                                                      | 1.10 | 595.00      | 654.50                |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Participate in the economic impact share adjustment discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                        | 0.60 | 595.00      | 357.00                |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Participate in the IO model final adjustment to finalize the results to share with the COVID working group/client M. Ban (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                    | 1.30 | 595.00      | 773.50                |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Prepare materials to discuss the decision on what approach to take to reconcile the differences on GDP impact                                                                                                                                                                                        | 2.30 | 595.00      | 1,368.50              |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Prepare Puerto Rico economic indicators compared to Puerto Rico to analysis the differences on key metrics for model review                                                                                                                                                                          | 2.80 | 595.00      | 1,666.00              |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Review CBO forecasts to prepare the model input/adjustment                                                                                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager           | 2-Apr-20        | T3 - Long Term Projections | Review of Self-employed sector impact? - Are they already included in the BLS (QCEW)? If yes, they are in IMPLAN because IMPLAN is saying that they use QCEW data.                                                                                                                                   | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.     | Senior            | 2-Apr-20        | T3 - Long Term Projections | Incorporate updated numbers from DOL for unemployment for tax revenue forecast models                                                                                                                                                                                                                | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.     | Senior            | 2-Apr-20        | T3 - Long Term Projections | Update associated charts with updates for DOL unemployment numbers for tax forecasts models                                                                                                                                                                                                          | 2.10 | 445.00      | 934.50                |
| Burr,Jeremy          | Manager           | 2-Apr-20        | T3 - Long Term Projections | Call with J. Burr (EY), J. Santambrogio (EY), C. Carpenter (EY), G. Ojeda (FOMB), and C. Robles (FOMB) to discuss status of the PR Sales Tax Financing Corporation's (COFINA) FY20 budget to actuals reporting, impact of COVID-19 on Sales and Use Tax revenues, and next steps for the FY21 budget | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy          | Manager           | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with V Maldonado (FOMB), V Bernal (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the implementation of the VTP program for SIFC                                                                                                                                       | 0.60 | 595.00      | 357.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                       | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|----------------------------|---------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Carpenter, Christina Maria | Senior  | 2-Apr-20        | T3 - Long Term Projections | Call with J. Burr (EY), J. Santambrogio (EY), C. Carpenter (EY), G. Ojeda (FOMB), and C. Robles (FOMB) to discuss status of the PR Sales Tax Financing Corporation's (COFINA) FY20 budget to actuals reporting, impact of COVID-19 on Sales and Use Tax revenues, and next steps for the FY21 budget | 0.60 | 445.00      | 267.00                |
| Carpenter, Christina Maria | Senior  | 2-Apr-20        | T3 - Long Term Projections | Prepare draft summary of FY19 to FY20 measures on the Department of Hacienda for C. Robles (FOMB)                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Office of Industrial Tax Exemption for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Retirement System for Puerto Rico Judiciary for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                               | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Puerto Rico Development Fund for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Tourism Development Fund for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to The Children's Trust for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Puerto Rico Sales Tax Financing Corporation for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                               | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Retirement System for Employees of the Government and Judiciary Retirement System for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                         | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Puerto Rico Education Council for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan             | Senior  | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to National Parks for bank balance information as of 4/2/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Banco Popular for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                            | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Banco Santander for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                          | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to BNY Mellon for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Citibank for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to First Bank for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Northern Trust for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Oriental Bank for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Scotiabank for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to UBS for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Chawla, Sonia              | Manager | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to UMB for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                                      | 0.30 | 595.00      | 178.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to US Bank for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                   | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Review request to Voya for financial information as of 04 02 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Analyze supporting restriction documentation for Department of Treasury account X520 at Banco Popular to send to R. Kim (Proskauer).                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Send email to I. Rodriguez (O&B) regarding supporting restriction documentation for Department of Treasury account X520 at Banco Popular.                                                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Review analysis of private equity accounts for State Insurance Fund Corporation as of 12 31 19.                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 2-Apr-20        | T3 - Plan of Adjustment    | Perform second level review over analysis identifying documents with passwords provided by IFAT to address questions from J. Alonzo (Proskauer).                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Participate in call with F Pares (Hacienda) and A Chepenik (EY) to discuss recovery funding advancement proposal                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment                                                       | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), R Tague (EY), A Chepenik (EY), J Moran (EY), I Parks (EY) and D Patel (EY) to discuss inventory tax proposals and recommendations                                                                         | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Draft decision memo on advance funding recovery grants for FOMB board member review                                                                                                                                                                                                   | 2.70 | 870.00      | 2,349.00              |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Prepare analysis for N Jaresko (FOMB) on hospital provisions in the CARES Act for distribution                                                                                                                                                                                        | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 2-Apr-20        | T3 - Long Term Projections | Prepare materials for Hacienda on plan components to consider                                                                                                                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review updated metrics used in the financial model for COVID-19's impact on the Commonwealths revenue streams for Q4 FY20 and FY21                                                                                  | 1.50 | 445.00      | 667.50                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to analyze COVID-19's potential Q4 FY20 and Q1-Q4 FY21 financial impact on the Commonwealth's revenue stream                                                                        | 1.70 | 445.00      | 756.50                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to review updated quarterly financial impact on revenue streams for IFCUs, Non-IFCUs and Tax collections for Q4 FY20 and FY21 resulting from the Commonwealths response to COVID-19 | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Prepare slide to present findings from fiscal plan SRF revenue loss analysis.                                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Prepare TSA impact slide to show central account cash impact of SRF revenue decline.                                                                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Review update to IFCU revenue loss projection to account for revenue seasonality based on FY19 actuals.                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 2-Apr-20        | T3 - Long Term Projections | Update SRF revenue loss projections with assumption on Other Tax Revenue seasonality and TSA impact.                                                                                                                                                                                  | 1.40 | 445.00      | 623.00                |
| Glavin,Amanda Jane    | Staff             | 2-Apr-20        | T3 - Long Term Projections | Research states considering releasing nonviolent criminals during the COVID-19 outbreak                                                                                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| Glavin,Amanda Jane    | Staff             | 2-Apr-20        | T3 - Long Term Projections | Research states that have offered meals to students who qualifying for free meals during the COVID-19 outbreak                                                                                                                                                                        | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 2-Apr-20        | T3 - Long Term Projections | Reformat tables in COVID-19 Phase II stimulus bill slide for presentation                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 2-Apr-20        | T3 - Long Term Projections | Review US Social Security Act to confirm subparagraphs related only to Puerto Rico                                                                                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 2-Apr-20        | T3 - Long Term Projections | Update list of state responses to COVID-19                                                                                                                                                                                                                                            | 2.40 | 245.00      | 588.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                              | 1.90 | 519.00      | 986.10                |
| Hurtado,Sergio Danilo | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Prepare follow up questions for Department of State                                                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Hurtado,Sergio Danilo | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Prepare questions and information request for National Guard of PR                                                                                                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Review supporting information on the SAFER grant provided by Firefighter's                                                                                                                                                                                                            | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Analyze effect of UI benefit increase in July 2020 on UI trust fund balance                                                                                                                                                                                                           | 2.70 | 445.00      | 1,201.50              |
| Kebhaj,Suhaib         | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Create summary table for presentation of results of unemployment projections and UI trust fund balance                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Prepare client ready report on Unemployment projections in Puerto Rico and unemployment insurance trust fund balance                                                                                                                                                                  | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Prepare power point presentation summarizing findings in the report on Unemployment projections in Puerto Rico and unemployment insurance trust fund balance                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Update economic model projecting Unemployment and unemployment insurance trust fund balance                                                                                                                                                                                           | 2.10 | 445.00      | 934.50                |
| Khan,Muhammad Suleman | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review updated metrics used in the financial model for COVID-19's impact on the Commonwealths revenue streams for Q4 FY20 and FY21                                                                                  | 1.50 | 445.00      | 667.50                |
| Khan,Muhammad Suleman | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to analyze COVID-19's potential Q4 FY20 and Q1-Q4 FY21 financial impact on the Commonwealth's revenue stream                                                                        | 1.70 | 445.00      | 756.50                |
| Khan,Muhammad Suleman | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to review updated quarterly financial impact on revenue streams for IFCUs, Non-IFCUs and Tax collections for Q4 FY20 and FY21 resulting from the Commonwealths response to COVID-19 | 1.40 | 445.00      | 623.00                |
| Khan,Muhammad Suleman | Senior  | 2-Apr-20        | T3 - Long Term Projections      | Aggregate FY19 Q1-Q4 financials to determine quarterly seasonality associated with annual revenues for all IFCUs                                                                                                                                                                      | 1.20 | 445.00      | 534.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Prepare PowerPoint slide highlighting summary takeaways on COVID-19 related financial impacts for Q4 FY20 and FY21 on all IFCUs                                                                                                 | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with Q1-Q4 FY21 discount rates assumptions for ADEA, PRITA, AAFAF, PRCCDA                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with Q1-Q4 FY21 discount rates assumptions for ASES, Cardio, HFA                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with Q1-Q4 FY21 discount rates assumptions for Ports and Tourism                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with Q1-Q4 FY21 discount rates assumptions for SIFC, ASEM, PBA and PRIDCO                                                                                                                       | 0.70 | 445.00      | 311.50                |
| LeBlanc,Samantha      | Staff              | 2-Apr-20        | T3 - Long Term Projections      | Create ADSEF Payroll build to analyze FY21 payroll request.                                                                                                                                                                     | 1.60 | 245.00      | 392.00                |
| LeBlanc,Samantha      | Staff              | 2-Apr-20        | T3 - Long Term Projections      | Prep Environmental agencies for presentation to FOMB staff.                                                                                                                                                                     | 2.60 | 245.00      | 637.00                |
| LeBlanc,Samantha      | Staff              | 2-Apr-20        | T3 - Long Term Projections      | Prep Health agencies for presentation to FOMB staff.                                                                                                                                                                            | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff              | 2-Apr-20        | T3 - Long Term Projections      | Prep Ombudsman agencies for presentation to FOMB staff.                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff              | 2-Apr-20        | T3 - Long Term Projections      | Review and analyze ADSEF roster data.                                                                                                                                                                                           | 2.10 | 245.00      | 514.50                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), and T. Leonis (EY) to discuss making revisions to PRIDCO Fiscal Plan, per suggested edits by team                                                                                      | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Draft Version 18 of PRIDCO Fiscal Plan.                                                                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Draft Version 19 of PRIDCO Fiscal Plan to capture new model assumptions.                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Draft Version 20 of PRIDCO Fiscal Plan.                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Draft Version 21 of PRIDCO Fiscal Plan.                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Business Plan Version 24.1.                                                                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Fiscal Plan Overview Version 11.                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Fiscal Plan Overview Version 12.                                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review Version 22 of PRIDCO Fiscal Plan.                                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO model, PRIDCO exhibits and PRIDCO Fiscal Plan.                                                                                          | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update PRIDCO BP model as per comments from S. Tajuddin (EY)                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Continue to review PRIDCO Title VI Restructuring memorandum from O'Melveny & Myers LLP and Pietrantonio Méndez & Alvarez LLC                                                                                                    | 1.20 | 445.00      | 534.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Prepare email analyzing the PRIDCO Title VI Restructuring memorandum for S. Tajuddin (EY)                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review of PRIDCO public data on RSA reached with bondholders                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review PRIDCO FP v21 to apply editorial comments and review for potential changes in the PRIDCO Overview presentation                                                                                                           | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Title VI Restructuring memorandum from O'Melveny & Myers LLP and Pietrantonio Méndez & Alvarez LLC                                                                                                                | 2.20 | 445.00      | 979.00                |
| Levine,Adam           | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Update PRIDCO FP Overview presentation with new exhibits reflecting revised projections set                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R          | Partner/Principal  | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal  | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal  | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.50 | 721.00      | 360.50                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment | 1.10 | 810.00      | 891.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Mackie (EY) and S Tajuddin (EY) to discuss tax impact of CAREs act                                                                                                                                  | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in the economic impact share adjustment discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                   | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in the IO model final adjustment to finalize the results to share with the COVID working group/client M. Ban (EY), J Mackie (EY), and R. Aubourg (EY)                                                               | 1.30 | 810.00      | 1,053.00              |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Research the effect of nonfilers on PR allocation of money for 1,200 stimulus estimate                                                                                                                                          | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Prepare for call regarding IO model and final adjustments                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Research PR economic impact studies                                                                                                                                                                                             | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Research IMPLANS treatment of GDP vs GNP                                                                                                                                                                                        | 0.50 | 810.00      | 405.00                |
| Mackie,James          | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Development unemployment analysis effect on PR                                                                                                                                                                                  | 0.90 | 810.00      | 729.00                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to review the analysis on the elimination of inventory taxes in preparation for meeting with FOMB                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), R Tague (EY), A Chepenik (EY), J Moran (EY), I Parks (EY) and D Patel (EY) to discuss inventory tax proposals and recommendations                   | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran-Eserski to discuss PR FMAP funding levels for FY20 quarter by quarter and impact to municipalities.                                                                         | 0.30 | 445.00      | 133.50                |
| Morris,Michael Thomas | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.40 | 405.00      | 162.00                |
| Morris,Michael Thomas | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 0.40 | 405.00      | 162.00                |
| Morris,Michael Thomas | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 2.80 | 405.00      | 1,134.00              |
| Morris,Michael Thomas | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                        | 2.90 | 405.00      | 1,174.50              |
| Mullins,Daniel R      | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in the economic impact share adjustment discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                   | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 - Effects on jobless claims scenario based report drafting supplemental text for eight scenarios, formatting tables and graphs, editing previous text, comparing and cross checking estimates documenting footnotes, slides                                                                         | 3.20 | 810.00      | 2,592.00              |
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 - IMPLAN estimates and effect on employment, sector output and income under alternative scenarios reviewing results and identifying adjustments, differing implications of sector concentration and self-employed employment treatment                                                              | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 Final review and edit of final form Unemployment report and packaging transmittal to working group along with cover transmittal and review of forecast package, creation of forecast cover memo text and transmission                                                                               | 1.60 | 810.00      | 1,296.00              |
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 I/O Table Output Impacts - detailed review for sector output /value added effects of COVID-19, including scaling to adjust for inconsistencies and non-comprehensive estimates for IMPLAN                                                                                                           | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 recompiling of revision to PPT deck and stand alone scenarios summary file on UI Trust Fund effects and researching population of non-filers, social insurance recipients and children eligible for stimulus payment to estimate scale of benefit for advance funding by Puerto Rico Government     | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 2-Apr-20        | T3 - Long Term Projections        | COVID-19 Update Package for Natalie and FMOB - review and revision to trust fund effects due to new data on average unemployment claims benefit levels, revisions to economic effects and revisions, corrections and extensions of revenue forecasts                                                         | 1.20 | 810.00      | 972.00                |
| Neziroski, David    | Staff              | 2-Apr-20        | T3 - Fee Applications / Retention | Finalize January monthly application                                                                                                                                                                                                                                                                         | 2.10 | 245.00      | 514.50                |
| Neziroski, David    | Staff              | 2-Apr-20        | T3 - Fee Applications / Retention | Prepare email regarding finalized January application                                                                                                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Neziroski, David    | Staff              | 2-Apr-20        | T3 - Fee Applications / Retention | Continue to review exhibit D for the February monthly application                                                                                                                                                                                                                                            | 3.70 | 245.00      | 906.50                |
| Nichols, Carly      | Manager            | 2-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.30 | 519.00      | 155.70                |
| Nichols, Carly      | Manager            | 2-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                     | 0.50 | 519.00      | 259.50                |
| Panagiotakis, Sofia | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections        | Participate in a working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY), M. Perez (FOMB), G. Maldonado (FOMB), V. Bernal (FOMB), E. Sepulveda (FOMB) to review Department of Corrections and Correctional Health Presentation, and discuss Juvenile information request received to date. | 1.30 | 720.00      | 936.00                |
| Panagiotakis, Sofia | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections        | Prepare summary of agencies that will be presented to G. Maldonado (FOMB) and M. Perez (FOMB) on Friday.                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Panagiotakis, Sofia | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections        | Review the Firefighters payroll build based on the roster to understand how it compares to the fiscal plan estimate.                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections        | Review the special education section of the fiscal plan update.                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 2-Apr-20        | T3 - Long Term Projections        | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss rebate impact on US Fed                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 2-Apr-20        | T3 - Long Term Projections        | Participate in call with I Parks (EY) and D Patel (EY) to review COVID Response Act tracker                                                                                                                                                                                                                  | 0.80 | 595.00      | 476.00                |
| Parks, Ian          | Manager            | 2-Apr-20        | T3 - Long Term Projections        | Participate in call with I Parks (EY) and S. Tajuddin (EY) to discuss hospital funding in CARES act                                                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 2-Apr-20        | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment                                                                              | 1.10 | 595.00      | 654.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian         | Manager        | 2-Apr-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), R Tague (EY), A Chepenik (EY), J Moran (EY), I Parks (EY) and D Patel (EY) to discuss inventory tax proposals and recommendations                                                                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian         | Manager        | 2-Apr-20        | T3 - Long Term Projections | Bridge previous presentations to current analysis of COVID Bill                                                                                                                                                                                                                        | 1.40 | 595.00      | 833.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss rebate impact on US Fed                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to review COVID Response Act tracker                                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), M Ban (EY), A. Chepenik (EY), I Parks (EY), and D Patel (EY) to discuss requirements for COVID working group weekly presentation. Specifically focusing on unemployment                                                        | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), R Tague (EY), A Chepenik (EY), J Moran (EY), I Parks (EY) and D Patel (EY) to discuss inventory tax proposals and recommendations                                                                          | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to analyze COVID-19's potential Q4 FY20 and Q1-Q4 FY21 financial impact on the Commonwealth's revenue stream                                                                         | 1.70 | 720.00      | 1,224.00              |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to review updated quarterly financial impact on revenue streams for IFCUs, Non-IFCUs and Tax collections for Q4 FY20 and FY21 resulting from the Commonwealth's response to COVID-19 | 1.40 | 720.00      | 1,008.00              |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Prepare economic impact slides and unemployment slides for use in COVID working group final presentation                                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Research bill text for SNAP and State & Local government provisions in CARES Act and update estimates for COVID weekly working group presentation accordingly                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Research bill text for Unemployment and Individual/Family rebates and update estimates for COVID weekly working group presentation accordingly                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review Allocations received for HUD and include in CARES Act summary                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review and analyze rebates and unemployment provision calculations to inform CARES Act estimates for PR in COVID working group estimate                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review and include in CARES Act summary information provided by Congresswoman Gonzalez Colon regarding Education funding expected for PR                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review and provide and update final version of Federal Stimulus summary slides for COVID working group presentation                                                                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review final draft of COVID working group presentation prior to sharing with FOMB                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review final IFCU and non-IFCU COVID impact slides to include in COVID working group presentation                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review IFCU and non-IFCU TSA balances and liquidity plan in connections with COVID impact analysis                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review initial jobless claims and impact to unemployment Trust Fund in response to request from FOMB                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review summaries of State actions in response to Global Financial Crisis and current responses to COVID as benchmark for discussion in COVID working group presentation                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.    | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Review updated COVID revenue impacts and include in final COVID weekly presentation applying two scenario format                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Pizzola,Brandon M | Senior Manager | 2-Apr-20        | T3 - Long Term Projections | Participate in the economic impact share adjustment discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                          | 0.60 | 720.00      | 432.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman           | Staff  | 2-Apr-20        | T3 - Long Term Projections | Update GDP forecasts done by external sources for the US to help with forecasting                                         | 1.90 | 245.00      | 465.50                |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from University of Puerto Rico for account ending in X004.    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X455. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X439. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X463. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X471. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X147. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X155. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X163. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X171. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Maritime Transport Authority for account ending in X018. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X106.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X296.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X377.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X396.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X418.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X544.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Solid Waste Authority for account ending in X754.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X112. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X139. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X147. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X155. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X968. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X051. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X078. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment    | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X086. | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X114.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X810.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Fine Arts Center Corporation for account ending in X016.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X296.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X318.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X334.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X369.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X305.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Project Corporation ENLACE Cano Martin Pena for account ending in X313.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for account ending in X715. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for account ending in X277. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for account ending in X154. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for account ending in X748. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Statistics Institute of PR for account ending in X974.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Statistics Institute of PR for account ending in X055.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Statistics Institute of PR for account ending in X004.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Statistics Institute of PR for account ending in X021.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from State Elections Commission for account ending in X989.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from State Elections Commission for account ending in X081.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from State Elections Commission for account ending in X103.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Office of Industrial Tax Exemption (OITE) for account ending in X018.                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Office of the Commissioner of Municipal Affairs for account ending in X911.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Office of the Commissioner of Municipal Affairs for account ending in X111.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X037.                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X094.                                                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X914.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X264.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X272.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X280.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X571.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X601.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X628.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X636.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X005.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X009.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X021.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X518.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Department of Housing for account ending in X529.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Institute of Puerto Rican Culture for account ending in X329. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Institute of Puerto Rican Culture for account ending in X345. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Institute of Puerto Rican Culture for account ending in X507. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Institute of Puerto Rican Culture for account ending in X489. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X020.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X117.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X829.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X845.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X853.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X252.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X244.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X260.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X279.         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X287.         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X436.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 2-Apr-20        | T3 - Plan of Adjustment | Review newly obtained supporting documents for restrictions from Teacher Retirement System for account ending in X444.                                                     | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X139  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Statistics Institute of PR account ending in X055 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X422  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X430  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X084      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X852  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X703  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X738  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X746  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X905  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X133  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X092      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X028  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X108  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X033  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X101  | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X365 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X020 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X312 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X070 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X444 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X106     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X076 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X047 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X179 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X786 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X012 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X363 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X695 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X709 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X717 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X725 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X733 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X741 | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X768 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X776 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X784 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X284    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X254    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X257    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X258    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for University of Puerto Rico account ending in X262    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Traditional Lottery account ending in X357       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X578  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X537  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X545  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X004  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X434  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X629  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X637  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X653  | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X661 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X688 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X718 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X726 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X444 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X452 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X460 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X009 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X148 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X156 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Trade and Export Company account ending in X164 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X773          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X306          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X085          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X545          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X208          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X531          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 2-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Tourism Company account ending in X574          | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Telecommunications Regulatory Board account ending in X159                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X002                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X000                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X117                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X036                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X244                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Teacher Retirement System account ending in X252                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 2-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Statistics Institute of PR account ending in X974                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Call with J. Burr (EY), J. Santambrogio (EY), C. Carpenter (EY), G. Ojeda (FOMB), and C. Robles (FOMB) to discuss status of the PR Sales Tax Financing Corporation's (COFINA) FY20 budget to actuals reporting, impact of COVID-19 on Sales and Use Tax revenues, and next steps for the FY21 budget | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to analyze COVID-19's potential Q4 FY20 and Q1-Q4 FY21 financial impact on the Commonwealth's revenue stream                                                                                       | 1.70 | 810.00      | 1,377.00              |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) R. Dougherty (EY) J. Santambrogio (EY) and D. Patel (EY) to review updated quarterly financial impact on revenue streams for IFCUs, Non-IFCUs and Tax collections for Q4 FY20 and FY21 resulting from the Commonwealth's response to COVID-19               | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Participate in meeting with V Maldonado (FOMB), V Bernal (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the implementation of the VTP program for SIFC                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Analyze estimates of revenues by line item for the General fund incorporating COVID-19 impact                                                                                                                                                                                                        | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Plan of Adjustment         | Prepare top-down analysis of TSA cash projections including the impact of COVID -19                                                                                                                                                                                                                  | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Review analysis of IFCU revenue and expenditure impact as a result of COVID-19                                                                                                                                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Long Term Projections      | Review information from Police department available to develop the estimate of social security spend for the fiscal plan                                                                                                                                                                             | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 2-Apr-20        | T3 - Plan of Adjustment         | Review information on actual cash collections into the TSA accounts to incorporate into TSA forecast                                                                                                                                                                                                 | 0.90 | 810.00      | 729.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan  | Executive Director | 2-Apr-20        | T3 - Plan of Adjustment         | Review Liquidity Plan for fiscal year 2020 to compare to current collections trends                                                                                                                                                                                                                          | 0.80 | 810.00      | 648.00                |
| Sarna, Shavi        | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections      | Participate in a working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY), M. Perez (FOMB), G. Maldonado (FOMB), V. Bernal (FOMB), E. Sepulveda (FOMB) to review Department of Corrections and Correctional Health Presentation, and discuss Juvenile information request received to date. | 1.30 | 720.00      | 936.00                |
| Stricklin, Todd     | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.50 | 405.00      | 202.50                |
| Stricklin, Todd     | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Stricklin, Todd     | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 2.70 | 405.00      | 1,093.50              |
| Stricklin, Todd     | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 2.90 | 405.00      | 1,174.50              |
| Stuber, Emily Grace | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.40 | 405.00      | 162.00                |
| Stuber, Emily Grace | Senior             | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.50 | 405.00      | 202.50                |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss updates to PRIDCO model, PRIDCO exhibits and PRIDCO Fiscal Plan.                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with O. Tabani (EY), and T. Leonis (EY) to discuss making revisions to PRIDCO Fiscal Plan, per suggested edits by team                                                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Review headcount assumptions used in business plan model                                                                                                                                                                                                                                                     | 2.20 | 595.00      | 1,309.00              |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Review latest draft of PRIDCO fiscal plan word doc and incorporate latest edits from model changes                                                                                                                                                                                                           | 2.60 | 595.00      | 1,547.00              |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Review latest updates provided to model and check formulas and assumptions                                                                                                                                                                                                                                   | 2.10 | 595.00      | 1,249.50              |
| Tabani, Omar        | Manager            | 2-Apr-20        | T3 - Long Term Projections      | Update relevant charts/exhibits in PRIDCO business plan presentation and other data needing clean up                                                                                                                                                                                                         | 1.70 | 595.00      | 1,011.50              |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to review the analysis on the elimination of inventory taxes in preparation for meeting with FOMB                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), R Tague (EY), A Chepenik (EY), J Moran (EY), I Parks (EY) and D Patel (EY) to discuss inventory tax proposals and recommendations                                                                                                | 1.20 | 720.00      | 864.00                |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran-Eserski to discuss PR FMAP funding levels for FY20 quarter by quarter and impact to municipalities.                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert       | Senior Manager     | 2-Apr-20        | T3 - Long Term Projections      | Prepare FMAP summary to send to McK and FOMB for confirmation of FMAP levels FY20.                                                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Prepare edts to Law 29 summary deck analysis to share with team                                                                                                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 1.70 | 720.00      | 1,224.00              |
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 2-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss rebate impact on US Fed                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY) and S. Tajuddin (EY) to discuss hospital funding in CARES act                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Mackie (EY) and S Tajuddin (EY) to discuss tax impact of CAREs act                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Prepare email summary of PRIDCO reports                                                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Prepare exhibit for rebate advance program                                                                                                                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Research CARES act options for hospital relief                                                                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Review CARES Act slides for relevance to PR fiscal matters                                                                                                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Review legal memo re: rebate advance program                                                                                                                                                                                                                                                                        | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 2-Apr-20        | T3 - Long Term Projections      | Summarize tax impact analysis prepared by Qwest (CARES Act)                                                                                                                                                                                                                                                         | 2.30 | 720.00      | 1,656.00              |
| Tan,Riyandi            | Manager        | 2-Apr-20        | T3 - Long Term Projections      | Participate in a discussion with A. Ghosh (McKinsey) and R. Tan (EY) to discuss Law 70 build in fiscal plan for Department of Corrections.                                                                                                                                                                          | 0.30 | 595.00      | 178.50                |
| Tan,Riyandi            | Manager        | 2-Apr-20        | T3 - Long Term Projections      | Participate in a working session with S. Panagiotakis (EY), R. Tan (EY), and S. Sarna (EY), M. Perez (FOMB), G. Maldonado (FOMB), V. Bernal (FOMB), E. Sepulveda (FOMB) to review Department of Corrections and Correctional Health Presentation, and discuss Juvenile information request received to date.        | 1.30 | 595.00      | 773.50                |
| Venkatramanan,Siddhu   | Manager        | 2-Apr-20        | T3 - Plan of Adjustment         | Update documentation for documents obtained for the 03 31 20 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 04/03/2020.                                                                                                          | 1.80 | 595.00      | 1,071.00              |
| Aubourg,Rene Wiener    | Senior Manager | 3-Apr-20        | T3 - Long Term Projections      | Participate in the GNP/GDP discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Aubourg,Rene Wiener    | Senior Manager | 3-Apr-20        | T3 - Long Term Projections      | Review literature on what explains divergence in growth patterns between GNP and GDP statistics in Puerto Rico.                                                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Ban,Menuka             | Manager        | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), G Ojeda (FOMB), S Negron (FOMB), L Rosso (FOMB), D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY) to discuss property tax registry and CDBG fund deployment                                                                                                    | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager        | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                      | 0.90 | 595.00      | 535.50                |
| Ban,Menuka             | Manager        | 3-Apr-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY) | 1.20 | 595.00      | 714.00                |
| Ban,Menuka             | Manager        | 3-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                | 0.80 | 595.00      | 476.00                |
| Ban,Menuka             | Manager        | 3-Apr-20        | T3 - Long Term Projections      | Participate in the GNP/GDP discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                                | 0.30 | 595.00      | 178.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 3-Apr-20        | T3 - Long Term Projections | Analyze the direct and indirect impact on chemical manufacturing % of total value added impact to prepare a response to the client on total GDP impact from pharma                                                                   | 1.10 | 595.00      | 654.50                |
| Ban,Menuka       | Manager | 3-Apr-20        | T3 - Long Term Projections | Prepare for the client meeting by reviewing the client's email/memo of GIS and land registration                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Ban,Menuka       | Manager | 3-Apr-20        | T3 - Long Term Projections | Review of 2006/2007 IO table from PR gov to compare numbers in IMPLAN for GDP/chemical manufacturing share                                                                                                                           | 1.60 | 595.00      | 952.00                |
| Ban,Menuka       | Manager | 3-Apr-20        | T3 - Long Term Projections | Review/discuss materials related to the inventory tax                                                                                                                                                                                | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L. | Senior  | 3-Apr-20        | T3 - Long Term Projections | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy       | 0.90 | 445.00      | 400.50                |
| Berger,Daniel L. | Senior  | 3-Apr-20        | T3 - Long Term Projections | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.80 | 445.00      | 356.00                |
| Berger,Daniel L. | Senior  | 3-Apr-20        | T3 - Long Term Projections | Update SUT to reflect changes to retail sales for SUT forecast model                                                                                                                                                                 | 2.80 | 445.00      | 1,246.00              |
| Chan,Jonathan    | Senior  | 3-Apr-20        | T3 - Plan of Adjustment    | Review request to Government Ethics Office for bank balance information as of 4/3/20, for 3/31/2020 testing period to ensure all required information is requested.                                                                  | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 3-Apr-20        | T3 - Plan of Adjustment    | Review request to Natural Resources Administration for bank balance information as of 4/3/20, for 3/31/2020 testing period to ensure all required information is requested.                                                          | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 3-Apr-20        | T3 - Plan of Adjustment    | Prepare request to eDiscovery team regarding system message returned to users when saving changes to accounts in Relativity to ensure information is being saved accurately for accurate reporting purposes                          | 0.40 | 445.00      | 178.00                |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Review analysis to determine prioritization of account holder outreach procedures for Title III entities to rolforward cash balances to the 03 31 20 testing period.                                                                 | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Review analysis to determine prioritization of account holder outreach procedures for Non-Title III entities to rolforward cash balances to the 03 31 20 testing period.                                                             | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Economic Development Bank for Puerto Rico account X016 at Banco Popular as of the 12 31 19 testing period.                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Municipal Revenue Collection Center (CRIM) account X020 at Banco Popular as of the 12 31 19 testing period.                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X016 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X024 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X032 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X040 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X057 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X115 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia     | Manager | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X123 at Banco Popular as of the 12 31 19 testing period.                                                                                     | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X156 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X014 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X076 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X092 at Banco Popular as of the 12 31 19 testing period.                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X603 at Banco Popular as of the 12 31 19 testing period.                                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X604 at Banco Popular as of the 12 31 19 testing period.                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X590 at Banco Popular as of the 12 31 19 testing period.                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Department of Labor and Human Resources account X739 at Banco Popular as of the 12 31 19 testing period.                                                                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X404 at Banco Popular as of the 12 31 19 testing period.                                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Project Corporation ENLACE Cano Martin Pena account X291 at Banco Popular as of the 12 31 19 testing period.                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Family and Children Administration account X390 at Banco Popular as of the 12 31 19 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Family and Children Administration account X890 at Banco Popular as of the 12 31 19 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Family and Children Administration account X064 at Banco Popular as of the 12 31 19 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Review updated request to Banco Popular for financial information as of 04 03 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 3-Apr-20        | T3 - Plan of Adjustment    | Review updated request to Citibank for financial information as of 04 03 20 for the 03 31 20 testing period to ensure all required information is requested.                                                                                            | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections | Discussed modified accrual approach and impact on forecast with A Garcia (FOMB), C Robles (FOMB), J Santambrogio (EY), and A Chepenik (EY)                                                                                                              | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), G Ojeda (FOMB), S Negron (FOMB), L Rosso (FOMB), D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY) to discuss property tax registry and CDBG fund deployment                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections | Participate in discussion on ways to leverage CARES Act funding for the territories. EY participants: A Chepenik (EY), D Patel (EY), S Tajuddin (EY), I Parks (EY), J Dorgo (EY), and R Young (EY)                                                      | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections | Participate in FOMB board strategy discussion on plan of adjustment, fiscal plan, and forecast. Led by N Jaresko (FOMB) with participation from FOMB board members and advisors. EY Participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY) | 1.30 | 870.00      | 1,131.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, Mckinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY) | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections      | Evaluate implications from tax deferrals                                                                                                                                                                                                                                                                            | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 3-Apr-20        | T3 - Long Term Projections      | Review analysis on HHS options for hospitals based on N Jaresko (FOMB) feedback                                                                                                                                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Dougherty,Ryan Curran | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Prepare summary of changes in macroeconomic projections to align to increases or decreases in TSA cash balance.                                                                                                                                                                                                     | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Review Title III detail from May 2019 fiscal plan to determine spend by firm.                                                                                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Update SRF revenue loss projections with new assumptions in Tourism based on government restrictions.                                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Update SRF revenue loss projections with new macroeconomic projections.                                                                                                                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Glavin,Amanda Jane    | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Create slides on state enacted bills in response to COVID-19                                                                                                                                                                                                                                                        | 1.90 | 245.00      | 465.50                |
| Glavin,Amanda Jane    | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Research state enacted appropriations for preventing the spread of COVID-19                                                                                                                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane    | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Research changes to state elections during the COVID-19 pandemic                                                                                                                                                                                                                                                    | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Research states that have changed rules for their House of Representatives during the COVID-19 outbreak                                                                                                                                                                                                             | 1.10 | 245.00      | 269.50                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager           | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 1.30 | 519.00      | 674.70                |
| Kebhaj,Suhaib         | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Analyze inventory tax for upcoming requested report                                                                                                                                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Review past analysis on land registration and the proposed GIS data map system as part of upcoming 205 letter on the subject                                                                                                                                                                                        | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Update presentation on unemployment projection and UI trust fund balance solvency                                                                                                                                                                                                                                   | 2.10 | 445.00      | 934.50                |
| LeBlanc,Samantha      | Staff             | 3-Apr-20        | T3 - Long Term Projections      | Prepare for meeting with FOMB staff to present ADFAN.                                                                                                                                                                                                                                                               | 1.70 | 245.00      | 416.50                |
| Leonis,Temisan        | Senior            | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss O'Melveny & Myers' legal analysis on PRIDCO lien provisions.                                                                                                                                                | 0.60 | 445.00      | 267.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss O'Melveny & Myers' legal analysis on PRIDCO lien provisions.                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Review FY2019 CWFP - Executive Summary                                                                                                                                                                                                                                                                              | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Review of public data on PROMESA's Title III, IV and VI to analyze PRIDCO's options                                                                                                                                                                                                                                 | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Review OMM US v1 PRIDCO Title VI Restructuring memorandum deck                                                                                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Review PRIDCO Title VI Restructuring memorandum from O'Melveny & Myers LLP and Pietrantonio Méndez & Alvarez LLC - to identify and respond to comments addressed                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R         | Partner/Principal  | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), G Ojeda (FOMB), S Negron (FOMB), L Rosso (FOMB), D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY) to discuss property tax registry and CDBG fund deployment                                                                                                    | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                      | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY) | 1.20 | 810.00      | 972.00                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in the GNP/GDP discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                                | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Research states payout of \$1,200 stimulus payment                                                                                                                                                                                                                                                                  | 0.60 | 810.00      | 486.00                |
| Malhotra,Gaurav      | Partner/Principal  | 3-Apr-20        | T3 - Long Term Projections      | Participate in FOMB board strategy discussion on plan of adjustment, fiscal plan, and forecast. Led by N Jaresko (FOMB) with participation from FOMB board members and advisors. EY Participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY)                                                             | 1.30 | 870.00      | 1,131.00              |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Participate in a meeting with O. Tabani (EY) and J. Moran-Eserski (EY) to discuss the impact that the inventory tax freeze and elimination would have on overall property tax collections and municipal operating budgets                                                                                           | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                      | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Analyze the structural changes that are needed in the property tax system of Puerto Rico, as identified in the USDT report, to see which ones could serve as potential payfors for the elimination of inventory taxes                                                                                               | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections      | Prepare a preliminary analysis to quantify the amount of incremental revenue that establishing a parcel tax to all real properties in Puerto Rico would raise to help offset the decline in revenue due to the elimination of inventory taxes                                                                       | 1.40 | 445.00      | 623.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections | Prepare presentation materials for a meeting with FOMB highlighting Soto's proposal to eliminate property taxes and some of the potential payfords to offset the lost in revenue                                                                                                                                                                                                                                                                                                   | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections | Prepare presentation materials highlighting the key shortfalls in Puerto Rico's property tax system for a meeting with FOMB                                                                                                                                                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 3-Apr-20        | T3 - Long Term Projections | Update presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payfords to offset the lost in revenue to incorporate feedback received from the team                                                                                                                                                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), G Ojeda (FOMB), S Negron (FOMB), L Rosso (FOMB), D Mullins (EY), J Mackie (EY), A Chepenik (EY), M Ban (EY) to discuss property tax registry and CDBG fund deployment                                                                                                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                                                                                                                                                                                     | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY)                                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                                                                                                                               | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Participate in the GNP/GDP discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                                                                                                                                                                                                                                                               | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Inventory Tax Reform - compiling previous report findings related to inventory tax and recommended approaches to restructuring from detailed property tax review report and extensive 205 letter recommendations, developing potential vehicle for revenue neutrality, tasking needed analysis of property tax data files to identify scale of exoneration reduction and/or parcel tax needed to achieve revenue neutrality and distributional implications between municipalities | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | COVID-19 - Advance funding of tax credits and unemployment benefits - reviewing state initiatives and responding to FOMB inquiry                                                                                                                                                                                                                                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | COVID-19 - Compiling most current COVID-19 economic assessment, relationship to PR economic scenarios and EY QUEST I/O aggregate and sector results                                                                                                                                                                                                                                                                                                                                | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | COVID-19 I/O economic impact - team working session to reconcile DGP/GNP drivers, pharma effects and necessary technical adjustment to properly capture effect on PR population                                                                                                                                                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | COVID-19 UI Trust Fund - assessment of historical trust fund response to Great Recession, loan and repayment provisions and implications for negative balance for Puerto Rico                                                                                                                                                                                                                                                                                                      | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | COVID-19 Working Group Update - compiling review points and important issues for discussion -- 3rd part economic impact assessment deficiency review                                                                                                                                                                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 3-Apr-20        | T3 - Long Term Projections | Inventory Tax Reform - compiling background practices reports related to use of value banding and application to Puerto Context from studies of UK, review of range of applications, including physical and use characteristics banding, US state agricultural land banding and urban application in transitioning context                                                                                                                                                         | 1.90 | 810.00      | 1,539.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 3-Apr-20        | T3 - Long Term Projections        | Land Registration / CDBG-DR Certification - Compiling materials to structure letter and for 205 letter content based on Land Registration and Property Registration Reports, setting organizing meeting                                                                                                                                 | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R   | Executive Director | 3-Apr-20        | T3 - Long Term Projections        | Revenue Forecast - Review of veracity of revenue forecasts related to COVID-19 scenarios (25% unemployment shock, with Great Recession magnifiers), investigating anomalies for individual revenue streams and specifying forecast adjustments for SUT, CIT, PIT, etc. and how to incorporate new 3 month scenario with gradual rebound | 0.80 | 810.00      | 648.00                |
| Neziroski, David    | Staff              | 3-Apr-20        | T3 - Fee Applications / Retention | Continue to review exhibit D for the February monthly application                                                                                                                                                                                                                                                                       | 2.20 | 245.00      | 539.00                |
| Nichols, Carly      | Manager            | 3-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                | 0.40 | 519.00      | 207.60                |
| Nichols, Carly      | Manager            | 3-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                                                                                | 0.60 | 519.00      | 311.40                |
| Panagiotakis, Sofia | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Review board deck to understand healthcare reform measures proposed.                                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                                          | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Participate in discussion on ways to leverage CARES Act funding for the territories. EY participants: A Chepenik (EY), D Patel (EY), S Tajuddin (EY), I Parks (EY), J Dorgo (EY), and R Young (EY)                                                                                                                                      | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY)                     | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 1                                                                                                                                                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 2                                                                                                                                                                                                                                                                                                     | 2.30 | 595.00      | 1,368.50              |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 3                                                                                                                                                                                                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 4                                                                                                                                                                                                                                                                                                     | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 6                                                                                                                                                                                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 3-Apr-20        | T3 - Long Term Projections        | Detailed summary of H.R. 748 Tier 7                                                                                                                                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy                                                                                                          | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Participate in discussion on ways to leverage CARES Act funding for the territories. EY participants: A Chepenik (EY), D Patel (EY), S Tajuddin (EY), I Parks (EY), J Dorgo (EY), and R Young (EY)                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY)                     | 1.30 | 720.00      | 936.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Prepare for Fed Stimulus discussion during COVID working group presentation to N Jaresko (FOMB)                                                                                                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Review Allocations received for Transit Authority and include in CARES Act summary                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Review and assess impact of delayed rebate payments based on Fed communications                                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections        | Review SRF revenues in advance of COVID working group presentation with N Jaresko (FOMB)                                                                                                                                                                                                                                                | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Pizzola, Brandon M       | Senior Manager | 3-Apr-20        | T3 - Long Term Projections | Participate in the GNP/GDP discussion to share with the COVID working group/client M. Ban (EY), B. Pizzola (EY), D. Mullins (EY), J Mackie (EY), and R. Aubourg (EY)                                                                 | 0.30 | 720.00      | 216.00                |
| Rai, Aman                | Staff          | 3-Apr-20        | T3 - Long Term Projections | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.80 | 245.00      | 196.00                |
| Rai, Aman                | Staff          | 3-Apr-20        | T3 - Long Term Projections | Research unemployment/labor forecasts by external sources to help with forecasting                                                                                                                                                   | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X296                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X377                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X717                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X725                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X396                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X418                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X544                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Solid Waste Authority account ending in X754                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Socioeconomic Development of the Family Administration account ending in X130                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Socioeconomic Development of the Family Administration account ending in X149                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Socioeconomic Development of the Family Administration account ending in X181                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Socioeconomic Development of the Family Administration account ending in X203                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X060                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X364                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff          | 3-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X733                                                    | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X438                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X446                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X454                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X462                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for School of Plastic Arts and Design account ending in X172                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System of Puerto Rico Judiciary account ending in X223                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System of Puerto Rico Judiciary account ending in X199                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System of Puerto Rico Judiciary account ending in X538                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X000    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X177 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X185 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X193 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X207 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X546 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X554 | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X944 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X059 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X728 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X448 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X880 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X637 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X251    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X252    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X254    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X255    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X256    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X257    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Retirement System for Employees of the Government and Judiciary Retirement System account ending in X514    | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X668 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X066 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X067 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X068 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X069 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X070 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X071 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X073 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X065 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X072 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X074 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X295 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X493 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X494 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X798 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X799 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X908 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 3-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X909 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 3-Apr-20        | T3 - Plan of Adjustment         | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X804                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 3-Apr-20        | T3 - Plan of Adjustment         | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X807                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Discussed modified accrual approach and impact on forecast with A Garcia (FOMB), C Robles (FOMB), J Santambrogio (EY), and A Chepenik (EY)                                                                                                                                                                          | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in FOMB board strategy discussion on plan of adjustment, fiscal plan, and forecast. Led by N Jaresko (FOMB) with participation from FOMB board members and advisors. EY Participants: G Malhotra (EY), A Chepenik (EY), J Santambrogio (EY)                                                             | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 3-Apr-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast, cash, and federal aid options. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY) | 1.20 | 810.00      | 972.00                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 405.00      | 162.00                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 405.00      | 243.00                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 1.10 | 405.00      | 445.50                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 2.10 | 405.00      | 850.50                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 2.30 | 405.00      | 931.50                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 2.40 | 405.00      | 972.00                |
| Stricklin, Todd          | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 2.40 | 405.00      | 972.00                |
| Stuber, Emily Grace      | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.40 | 405.00      | 162.00                |
| Stuber, Emily Grace      | Senior             | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                            | 0.60 | 405.00      | 243.00                |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Participate in a meeting with O. Tabani (EY) and J. Moran-Eserski (EY) to discuss the impact that the inventory tax freeze and elimination would have on overall property tax collections and municipal operating budgets                                                                                           | 0.60 | 595.00      | 357.00                |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss O'Melveny & Myers' legal analysis on PRIDCO lien provisions.                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Incorporate latest round of changes to PRIDCO fiscal plan model and assumptions                                                                                                                                                                                                                                     | 2.10 | 595.00      | 1,249.50              |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Review data provided by QUEST on exonerations/exemptions                                                                                                                                                                                                                                                            | 1.10 | 595.00      | 654.50                |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Review latest word document and PowerPoint file for PRIDCO fiscal plan and incorporate latest changes                                                                                                                                                                                                               | 1.60 | 595.00      | 952.00                |
| Tabani, Omar             | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Update charts/graphs based on latest information available                                                                                                                                                                                                                                                          | 1.20 | 595.00      | 714.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran (EY), I Parks (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D. Patel (EY), and D Berger (EY) to discuss low-resistance options / strategies for amending property tax policy       | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Review CRIM FP property tax proposed reforms to assess impact on payfors for inventory tax.                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Review CARES Act allocations for Puerto Rico and specific municipalities                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Review considerations to incorporate for inventory tax payfors                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Prepare summary of inventory tax considerations to share with EY Quest team for input                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Prepare Law 29 obligations analysis to share with AAFAF                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Prepare summary of key considerations on inventory tax discussed with Quest team to circulate to muni team                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Analyze legislative requirements of all inventory tax payfors                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Review clean version of Law 29 obligation analysis to provide comments to team                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in weekly FOMB Board call to discuss municipality issues                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), G. Ojeda (FOMB) to discuss muni funding options                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY) and T. Leonis (EY) to discuss O'Melveny &Myers' legal analysis on PRIDCO lien provisions.                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in discussion on ways to leverage CARES Act funding for the territories. EY participants: A Chepenik (EY), D Patel (EY), S Tajuddin (EY), I Parks (EY), J Dorgo (EY), and R Young (EY)                                   | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-Apr-20        | T3 - Long Term Projections      | Participate in call with C Ortiz (FOMB) to discuss IC debt repayment process                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi            | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Analyze cash balances available at Retirement Systems                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi            | Manager            | 3-Apr-20        | T3 - Long Term Projections      | Analyze legal requirements for operational savings at Retirement Systems                                                                                                                                                             | 0.50 | 595.00      | 297.50                |
| Venkatramanan,Siddhu   | Manager            | 3-Apr-20        | T3 - Plan of Adjustment         | Update fields within Relativity workspace to implement changes for the 03/31/20 testing period for the week ending 04/03/2020                                                                                                        | 1.90 | 595.00      | 1,130.50              |
| Young,Ryan             | Staff              | 3-Apr-20        | T3 - Long Term Projections      | Participate in discussion on ways to leverage CARES Act funding for the territories. EY participants: A Chepenik (EY), D Patel (EY), S Tajuddin (EY), I Parks (EY), J Dorgo (EY), and R Young (EY)                                   | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff              | 3-Apr-20        | T3 - Long Term Projections      | Analyze initial costing for Division A of CARES Act                                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |
| Zhao,Leqi              | Staff              | 3-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for unemployment benefit/trust fund analysis & Stimulus package analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi              | Staff              | 3-Apr-20        | T3 - Long Term Projections      | Forecast unemployment data based on time counter for sales and use tax forecast improvement                                                                                                                                          | 2.20 | 245.00      | 539.00                |
| Zhao,Leqi              | Staff              | 3-Apr-20        | T3 - Long Term Projections      | Prepare midpoint unemployment data to forecast retail sales for sales and use tax forecast improvement                                                                                                                               | 0.60 | 245.00      | 147.00                |
| Mackie,James           | Executive Director | 4-Apr-20        | T3 - Long Term Projections      | Develop workplan for property tax workstream                                                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R       | Executive Director | 4-Apr-20        | T3 - Long Term Projections      | Inventory Tax Replacement - estimating level of exoneration reduction / parcen tax required.                                                                                                                                         | 1.10 | 810.00      | 891.00                |
| Parks,Ian              | Manager            | 4-Apr-20        | T3 - Long Term Projections      | Working Session with R Young (EY) and I Parks (EY) to review Division A of CARES act and new PR estimates                                                                                                                            | 1.40 | 595.00      | 833.00                |
| Tague,Robert           | Senior Manager     | 4-Apr-20        | T3 - Long Term Projections      | Prepare social security implementation team update to share with M. Diaz (AMPR).                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 4-Apr-20        | T3 - Long Term Projections      | Prepare summary of scenario considerations to share with EY Quest team regarding inventory tax repeal options                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager     | 4-Apr-20        | T3 - Long Term Projections      | Review first draft of Soto inventory tax analysis deck to provide comments on content flow                                                                                                                                           | 0.60 | 720.00      | 432.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert          | Senior Manager     | 4-Apr-20        | T3 - Long Term Projections      | Analyze potential banding options for properties related to inventory tax repeal payfors                                                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Young,Ryan            | Staff              | 4-Apr-20        | T3 - Long Term Projections      | Working Session with I Parks (EY), R Young (EY) to review Division A of CARES act and new PR estimates                                                                                                                                                                                                                                                   | 1.40 | 245.00      | 343.00                |
| Young,Ryan            | Staff              | 4-Apr-20        | T3 - Long Term Projections      | Continue to analyze initial costing for Division A of CARES Act                                                                                                                                                                                                                                                                                          | 2.40 | 245.00      | 588.00                |
| Young,Ryan            | Staff              | 4-Apr-20        | T3 - Long Term Projections      | Analyze and build initial costing for Division B of CARES Act                                                                                                                                                                                                                                                                                            | 2.10 | 245.00      | 514.50                |
| Berger,Daniel L.      | Senior             | 5-Apr-20        | T3 - Long Term Projections      | Participate in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Apr-20        | T3 - Long Term Projections      | Discussion with G Ojeda (FOMB) and A Chepenik (EY) advancement authorization letter analysis                                                                                                                                                                                                                                                             | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Apr-20        | T3 - Long Term Projections      | Make additional edits to advancement letter based on N Jaresko (FOMB) feedback                                                                                                                                                                                                                                                                           | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Apr-20        | T3 - Long Term Projections      | Make updates to hacienda advancement authorization letter                                                                                                                                                                                                                                                                                                | 1.60 | 870.00      | 1,392.00              |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Apr-20        | T3 - Long Term Projections      | Participate in call with F Pares on treatment of advances from treasury plan                                                                                                                                                                                                                                                                             | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 5-Apr-20        | T3 - Long Term Projections      | Review CARES Act Puerto Rico scoring analysis                                                                                                                                                                                                                                                                                                            | 0.70 | 870.00      | 609.00                |
| Dorgo,Michael James   | Staff              | 5-Apr-20        | T3 - Long Term Projections      | Participate in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Mackie,James          | Executive Director | 5-Apr-20        | T3 - Long Term Projections      | Continue to develop workplan for property tax workstream                                                                                                                                                                                                                                                                                                 | 0.40 | 810.00      | 324.00                |
| Moran-Eserski,Javier  | Senior             | 5-Apr-20        | T3 - Long Term Projections      | Participate in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Mullins,Daniel R      | Executive Director | 5-Apr-20        | T3 - Long Term Projections      | Participate in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes                                                                                                                                  | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R      | Executive Director | 5-Apr-20        | T3 - Long Term Projections      | Inventory Tax / Personal Property Replacement - identification of estimations (2.1) [Includes Participation in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes (1.2 hours, for a total of 2.1)] | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R      | Executive Director | 5-Apr-20        | T3 - Long Term Projections      | CDBG-DR certification of Plan letter and Land Registration 205 development (0.7)                                                                                                                                                                                                                                                                         | 0.70 | 810.00      | 567.00                |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to CARES act analysis                                                                                                                                                                                                                                                | 0.80 | 595.00      | 476.00                |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Working Session with I Parks (EY) and R Young (EY) to discuss presentation of full costing of CARES Bill                                                                                                                                                                                                                                                 | 1.20 | 595.00      | 714.00                |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Categorizing provisions in cares act as if government, local, or business                                                                                                                                                                                                                                                                                | 2.10 | 595.00      | 1,249.50              |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Reorganizing CARES act so it is easily summarized                                                                                                                                                                                                                                                                                                        | 1.70 | 595.00      | 1,011.50              |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Update citations for CARES act analysis                                                                                                                                                                                                                                                                                                                  | 1.60 | 595.00      | 952.00                |
| Parks,Ian             | Manager            | 5-Apr-20        | T3 - Long Term Projections      | Updating recent announcements on CARES                                                                                                                                                                                                                                                                                                                   | 1.80 | 595.00      | 1,071.00              |
| Patel,Deven V.        | Senior Manager     | 5-Apr-20        | T3 - Long Term Projections      | Participate in working session with I Parks (EY) and R Young (EY) to cost total CARES Act package and potential opportunity for PR                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.        | Senior Manager     | 5-Apr-20        | T3 - Long Term Projections      | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to CARES act analysis                                                                                                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.        | Senior Manager     | 5-Apr-20        | T3 - Long Term Projections      | Read details of Relief Funds and SBA funds appropriation in CARES Act                                                                                                                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.        | Senior Manager     | 5-Apr-20        | T3 - Long Term Projections      | Review and revise unemployment and rebate calculation estimate for PR based on latest unemployment figures                                                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Stuber,Emily Grace    | Senior             | 5-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                 | 2.20 | 405.00      | 891.00                |
| Stuber,Emily Grace    | Senior             | 5-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                 | 1.20 | 405.00      | 486.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), D. Berger (EY), R. Tague (EY), J. Dorgo (EY), J. Moran-Eserski (EY) to review the initial analysis on potential payfors to offset the decline in inventory taxes   | 1.20 | 720.00      | 864.00                |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review current draft of inventory tax repeal options analysis to provide comments to team.                                                                                                                                | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review US Treasury report on PR tax system with recommendations for considerations in inventory tax analysis.                                                                                                             | 2.30 | 720.00      | 1,656.00              |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review draft inventory tax deck to provide guidance on additional content to add                                                                                                                                          | 1.20 | 720.00      | 864.00                |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review S Treasury report to provide considerations for inventory tax repeal analysis                                                                                                                                      | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review preliminary tax calculations prepared by Quest to provide feedback                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review revised Quest tax analysis to provide comments regarding assumptions changes                                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Tague,Robert        | Senior Manager    | 5-Apr-20        | T3 - Long Term Projections | Review requested combo tax scenarios received from QUEST for potential use in inventory tax analysis                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Young,Ryan          | Staff             | 5-Apr-20        | T3 - Long Term Projections | Participate in working session with I Parks (EY) and R Young (EY) to cost total CARES Act package and potential opportunity for PR                                                                                        | 0.70 | 245.00      | 171.50                |
| Young,Ryan          | Staff             | 5-Apr-20        | T3 - Long Term Projections | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to CARES act analysis                                                                                                                 | 0.80 | 245.00      | 196.00                |
| Young,Ryan          | Staff             | 5-Apr-20        | T3 - Long Term Projections | Working Session with I Parks (EY) and R Young (EY) to discuss presentation of full costing of CARES Bill                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Young,Ryan          | Staff             | 5-Apr-20        | T3 - Long Term Projections | Refine Division unemployment allocation calculations                                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Angus,Barbara       | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with B Angus (EY) and A Chepenik (EY) to discuss CFC treatment and GILTI                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Angus,Barbara       | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Review tax amendment proposal related to expanding GILTI for Puerto Rico                                                                                                                                                  | 2.10 | 870.00      | 1,827.00              |
| Aubourg,Rene Wiener | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections | Review literature on IO multipliers to inform critic of current modeling approach for impact of covid-19 on Puerto Rico.                                                                                                  | 1.90 | 720.00      | 1,368.00              |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Participate in methodology development session estimating the effect of the stimulus bill on Puerto Rico with J Mackie (EY), M. Ban (EY), A. Glavin (EY), B. Pizzola (EY)                                                 | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Assemble research memos for the compliance letter for the action plan (HUD program) for Adam Kebhaj                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Participate in methodology development session estimating the effect of the stimulus bill on Puerto Rico                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Preliminary research on state forecasting committee overview                                                                                                                                                              | 1.30 | 595.00      | 773.50                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Review analysis of CARES act summary for impact analysis on Puerto Rico                                                                                                                                                   | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Review materials to understand various phases of the COVID relief programs                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Review US impact materials to develop methodology on estimating the stimulus impact analysis on Puerto Rico                                                                                                               | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 6-Apr-20        | T3 - Long Term Projections | Structure the layout for the direct and indirect impact tables                                                                                                                                                            | 1.20 | 595.00      | 714.00                |
| Berger,Daniel L.    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Prepare Scenario 1 estimates for property tax estimates (dollars per parcel)                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Prepare Scenario 2 estimates for property tax by parcel size                                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Prepare Scenario 3 estimates for property tax by reducing exonerations                                                                                                                                                    | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Prepare Scenario 4 estimates for property tax by reducing exonerations / include head tax                                                                                                                                 | 1.70 | 445.00      | 756.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Blanco Rodriguez, Paola Marie | Senior            | 6-Apr-20        | T3 - Long Term Projections | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 445.00      | 667.50                |
| Bradley, Trenton              | Senior            | 6-Apr-20        | T3 - Long Term Projections | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 445.00      | 667.50                |
| Burr, Jeremy                  | Manager           | 6-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy                  | Manager           | 6-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Burr, Jeremy                  | Manager           | 6-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                               | 0.80 | 595.00      | 476.00                |
| Burr, Jeremy                  | Manager           | 6-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Carpenter, Christina Maria    | Senior            | 6-Apr-20        | T3 - Long Term Projections | Prepare summary of questions for the PR Fiscal Agency and Financial Authority following April 3, 2020 meeting with G. Maldonado (FOMB)                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Chawla, Sonia                 | Manager           | 6-Apr-20        | T3 - Plan of Adjustment    | Send follow up email on 04 06 20 to I. Rodriguez (O&B) regarding supporting restriction documentation for Department of Treasury account X520 at Banco Popular.                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia                 | Manager           | 6-Apr-20        | T3 - Plan of Adjustment    | Send supporting restriction documentation for Department of Treasury account X520 at Banco Popular to R. Kim (Proskauer) on 04 06 20.                                                                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), D Mullins (EY), and S Tajuddin (EY) and Board staff to discuss revenue estimation process                                                                                                                                                                     | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with B Angus (EY) and A Chepenik (EY) to discuss CFC treatment and GILTI                                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), D Patel (EY), A Chepenik (EY), and R Young (EY) to discuss CARES Act scoring analysis                                                                                                                                                                                           | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with J Mackie (EY) and A Chepenik (EY) to discuss CFC treatment and GILTI                                                                                                                                                                                                                          | 0.70 | 870.00      | 609.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                               | 0.60 | 870.00      | 522.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), J Moran-Eserski (EY) and A. Chepenik (EY) to walk through options for inventory tax repeal analysis.                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Draft initial analysis on Puerto Rico CFC treatment for N Jaresko (FOMB) consideration                                                                                                                                                                                                                                 | 0.90 | 870.00      | 783.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call on revenue estimations, led by R Fuentes (FOMB)                                                                                                                                                                                                                                                    | 1.20 | 870.00      | 1,044.00              |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in call with PR Secretary of Labor on unemployment claims                                                                                                                                                                                                                                                  | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon        | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections | Participate in discussion with FOMB staff on land registration                                                                                                                                                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Dorgo, Michael James          | Staff             | 6-Apr-20        | T3 - Long Term Projections | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the preliminary analysis that eliminating inventory taxes would have on municipal operating budget                                                                                                                             | 0.70 | 245.00      | 171.50                |
| Dorgo, Michael James          | Staff             | 6-Apr-20        | T3 - Long Term Projections | Update on slides for inventory deck to outline municipal revenue impact analysis on inventory, CW subsidy and CRIM improvement measure implementation                                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Dorgo, Michael James          | Staff             | 6-Apr-20        | T3 - Long Term Projections | Develop municipal revenue impact analysis on inventory, CW subsidy and CRIM improvement measure implementation                                                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Dorgo, Michael James          | Staff             | 6-Apr-20        | T3 - Long Term Projections | Prepare corresponding slides for inventory deck to outline municipal revenue impact analysis on inventory and CRIM improvement measure implementation                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review financial model for assessing COVID-19's impact on IFCU's expenditures for Q4'20 by concept of spend to present to FOMB                                                                                                                       | 1.80 | 445.00      | 801.00                |
| Dougherty,Ryan Curran | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to discuss next steps for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Prepare cash analysis on IFCU's to assist in determining potential General Fund support.                                                                                                                                                                                                                               | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Update SRF revenue loss analysis with cash balances to determine if revenue loss can be offset by cash draw.                                                                                                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Glavin,Amanda Jane    | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Participate in methodology development session estimating the effect of the stimulus bill on Puerto Rico with J Mackie (EY), M. Ban (EY), A. Glavin (EY), B. Pizzola (EY)                                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                              | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Compile all information referenced within the COVID stimulus bill related to FMAP                                                                                                                                                                                                                                      | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Review the COVID 19 stimulus bill                                                                                                                                                                                                                                                                                      | 1.20 | 245.00      | 294.00                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager           | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 1.90 | 519.00      | 986.10                |
| Hurtado,Sergio Danilo | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Amend firefighter's payroll build up analysis                                                                                                                                                                                                                                                                          | 2.40 | 445.00      | 1,068.00              |
| Hurtado,Sergio Danilo | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Prepare final set of follow ups for firefighters                                                                                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Hurtado,Sergio Danilo | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Review supporting information provided for ADSEF's historical payroll rosters                                                                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Hurtado,Sergio Danilo | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Summarize findings in firefighter's staffing plans for FY21                                                                                                                                                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Jerneycic,Daniel J    | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections      | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 870.00      | 1,305.00              |
| Kebhaj,Suhaib         | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                              | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Create PowerPoint presentation summarizing analysis for call with Secretary of the PR Department of labor                                                                                                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib         | Senior            | 6-Apr-20        | T3 - Long Term Projections      | Prepare analysis of unemployment insurance claims for presentation to Secretary of the Department of Labor PR                                                                                                                                                                                                          | 1.20 | 445.00      | 534.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior | 6-Apr-20        | T3 - Long Term Projections | Prepare analysis on Unemployment insurance trust fund title XII advances to states and territories to inform possible funding of UI trust fund in the case of overdraw                              | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior | 6-Apr-20        | T3 - Long Term Projections | Prepare estimates of average UI benefit level given new data provided by the PR DOL on benefits in brackets                                                                                         | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior | 6-Apr-20        | T3 - Long Term Projections | Provide response to follow up questions from Secretary of PR DOL on unemployment insurance during COVID-19 and federal government policy interventions                                              | 2.80 | 445.00      | 1,246.00              |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review financial model for assessing COVID-19's impact on IFCU's expenditures for Q4'20 by concept of spend to present to FOMB    | 1.80 | 445.00      | 801.00                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to discuss next steps for assessing COVID-19's impact on IFCU's expenditures to present to FOMB | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Aggregate FY19 operating expenses for all IFCUs into single spreadsheet to display total areas of potential liquidity needs during COVID-19s crisis                                                 | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY19 operating expenses for Cardio, Pridco, HFA to determine areas of potential liquidity needs during COVID-19s crisis based on spend type                                                 | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY19 operating expenses for Ports, ASEM, PRITA to determine areas of potential liquidity needs during COVID-19s crisis based on spend type                                                  | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY19 operating expenses for SIFC, ASES, PBA to determine areas of potential liquidity needs during COVID-19s crisis based on spend type                                                     | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY19 operating expenses for Tourism, AAFAF, PRCCDA, ADEA to determine areas of potential liquidity needs during COVID-19s crisis based on spend type                                        | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY19-FY20 capital expenditures for PRIDCO, Ports and Cardio to confirm source of funding                                                                                                    | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY20 SRF Resolution by concept of spend for Cardio, PRIDCO and HFA to determine areas of potential liquidity needs during COVID-19s crisis for Q4'20                                        | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY20 SRF Resolution by concept of spend for Ports, ASEM, PRITA to determine areas of potential liquidity needs during COVID-19s crisis for Q4'20                                            | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY20 SRF Resolution by concept of spend for SIFC, ASES, PBA to determine areas of potential liquidity needs during COVID-19s crisis for Q4'20                                               | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 6-Apr-20        | T3 - Long Term Projections | Analyze FY20 SRF Resolution by concept of spend for Tourism, AAFAF, PRCCDA and ADEA to determine areas of potential liquidity needs during COVID-19s crisis for Q4'20                               | 0.90 | 445.00      | 400.50                |
| LeBlanc,Samantha      | Staff  | 6-Apr-20        | T3 - Long Term Projections | Build model in payroll buildout to determine most accurate payroll estimates for ADSEF.                                                                                                             | 3.40 | 245.00      | 833.00                |
| LeBlanc,Samantha      | Staff  | 6-Apr-20        | T3 - Long Term Projections | Gather data for payroll buildout model for ADSEF                                                                                                                                                    | 2.60 | 245.00      | 637.00                |
| Leonis,Temisan        | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in call T Leonis (EY) and A Levine (EY) to discuss mutual aid agreements                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss COR3 mutual aid agreements.                                                                                                   | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in call A Levine (EY) and S Tajuddin (EY) to discuss mutual aid agreements                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in call T Leonis (EY) and A Levine (EY) to discuss mutual aid agreements                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Levine,Adam           | Senior | 6-Apr-20        | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss COR3 mutual aid agreements.                                                                                                   | 0.40 | 445.00      | 178.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Prepare Summary of Agreements document discussing details of mutual aid agreements - this document is to strategize on funding available to the CW                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Review April 2, 2020 Letter to Congress of the United States (VP Mike Pence) - COVID-19 Impact                                                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Review COR3 - ASG MOU (assistance agreement)                                                                                                                                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Review COR3 - PREPA MOU (assistance agreement)                                                                                                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Review HR bill No. 2468                                                                                                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Update PRIDCO BP model to reflect comments on bondholders recovery from the call that discussed legal analysis                                                                                                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Levy,Sheva R         | Partner/Principal  | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R         | Partner/Principal  | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R         | Partner/Principal  | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                              | 0.60 | 721.00      | 432.60                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Mackie (EY), D Mullins (EY), and S Tajuddin (EY) and Board staff to discuss revenue estimation process                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY) and A Chepenik (EY) to discuss CFC treatment and GILTI                                                                                                                                                                                                                         | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Participate in methodology development session estimating the effect of the stimulus bill on Puerto Rico with J Mackie (EY), M. Ban (EY), A. Glavin (EY), B. Pizzola (EY)                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                             | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Edit land registration letter                                                                                                                                                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Develop workplan for state revenue estimate office workstream                                                                                                                                                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review and analyze proposal to expand GILTI for PR                                                                                                                                                                                                                                                                    | 1.50 | 810.00      | 1,215.00              |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review CDBG action plan compliance letter                                                                                                                                                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review property tax revenue estimates                                                                                                                                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review estimates for property tax work in order to provide comments to team                                                                                                                                                                                                                                           | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review economic stimulus model as applied to PR                                                                                                                                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Miles,Melissa J      | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneyic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 445.00      | 667.50                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Participate in a call with O. Tabani (EY), and J. Moran-Eserski (EY) to review the inventory freeze payfor analysis and discuss next steps as we look to finalize the deck                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the preliminary analysis that eliminating inventory taxes would have on municipal operating budget                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) and A. Chepenik (EY) to walk through options for inventory tax repeal analysis.                                                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss alternate funding methods of 1.03% GO tax for consideration in inventory tax repeal analysis.                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss preliminary analysis and additional options for inventory tax repeal analysis.                                                                                                                                                                | 1.20 | 445.00      | 534.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections        | Prepare a slide summarizing the 6 different potential payfors for the elimination of inventory taxes in preparation for a meeting with FOMB                                                                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections        | Prepare an analysis to identify the amount of real property that the government would need to collect to keep GO neutral if inventory taxes were eliminated                                                                                                                                                                                                                                                         | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections        | Review the analysis provided by QUEST to identify how much additional revenue could be collected under the 6 different payfor options to help offset the decline in inventory taxes                                                                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections        | Update analysis to identify the amount of real property that the government would need to collect to keep GO neutral if inventory taxes were eliminated to incorporate feedback received from the team                                                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 6-Apr-20        | T3 - Long Term Projections        | Update presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payfors to offset the lost in revenue to incorporate feedback received from the team                                                                                                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | Participate in call with A Chepenik (EY), J Mackie (EY), D Mullins (EY), and S Tajuddin (EY) and Board staff to discuss revenue estimation process                                                                                                                                                                                                                                                                  | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | COVID-19 Stimulus bill estimates of resources to PR (team meeting), follow-on review of estimates and translation to revenue estimation (1.3) [Includes 0.4 hr. common meeting Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)] total 1.3 | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | CDGB-DR - Land Registration certification letter drafting ad revising certification letter text for working group and transmission to Natalie and beginning development of 205 letter content                                                                                                                                                                                                                       | 3.20 | 810.00      | 2,592.00              |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | CDGB-DR - Land Registration certification letter drafting conference call                                                                                                                                                                                                                                                                                                                                           | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | COVID-19 - employment displacement - compiling estimates of displaced worker daily over past two weeks and conference call with PR Secretary of Labor (0.6 call), call follow-up and materials preparation                                                                                                                                                                                                          | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | Inventory / Personal Property Tax - review of estimated effect and identification of issues and caveats                                                                                                                                                                                                                                                                                                             | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | QUEST-PR task /results, defining analytic deliverables related to COVID-19 effects                                                                                                                                                                                                                                                                                                                                  | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 6-Apr-20        | T3 - Long Term Projections        | Revenue Estimation - establishing a revenue commission for PR based on state best practices (conference call discussion) and follow-on collection of state practices                                                                                                                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Neziroski,David      | Staff              | 6-Apr-20        | T3 - Fee Applications / Retention | Review addition detail received for exhibit D for the February application                                                                                                                                                                                                                                                                                                                                          | 3.30 | 245.00      | 808.50                |
| Neziroski,David      | Staff              | 6-Apr-20        | T3 - Fee Applications / Retention | Begin review of exhibit B for the February application                                                                                                                                                                                                                                                                                                                                                              | 1.20 | 245.00      | 294.00                |
| Panagiotakis,Sofia   | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections        | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education                                                                                              | 1.50 | 720.00      | 1,080.00              |
| Panagiotakis,Sofia   | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections        | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to review FOMB fiscal plan development process, status of workstreams, and submission timelines by agency                                                                                                                                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Parks,Ian            | Manager            | 6-Apr-20        | T3 - Long Term Projections        | Participate in call with I Parks (EY), D Patel (EY), A Chepenik (EY), and R Young (EY) to discuss CARES Act scoring analysis                                                                                                                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Parks,Ian            | Manager            | 6-Apr-20        | T3 - Long Term Projections        | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to FP in connection with COVID-19 response                                                                                                                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 6-Apr-20        | T3 - Long Term Projections | Working session with I Parks (EY) and D Patel (EY) to summarize findings for impact of CARES act on CW Fiscal Plan                                                                                                        | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 6-Apr-20        | T3 - Long Term Projections | Categorizing CARES act by recipient by business recipient                                                                                                                                                                 | 0.70 | 595.00      | 416.50                |
| Parks,Ian          | Manager        | 6-Apr-20        | T3 - Long Term Projections | Categorizing CARES act by recipient by government recipient                                                                                                                                                               | 1.30 | 595.00      | 773.50                |
| Parks,Ian          | Manager        | 6-Apr-20        | T3 - Long Term Projections | Categorizing CARES act by recipient by individuals recipient                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 6-Apr-20        | T3 - Long Term Projections | Categorizing CARES act into high-level buckets                                                                                                                                                                            | 3.10 | 595.00      | 1,844.50              |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Participate in call with I Parks (EY), D Patel (EY), A Chepenik (EY), and R Young (EY) to discuss CARES Act scoring analysis                                                                                              | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to discuss next steps for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to FP in connection with COVID-19 response                                                                                            | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Working session with I Parks (EY) and D Patel (EY) to summarize findings for impact of CARES act on CW Fiscal Plan                                                                                                        | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Prepare Fed Stimulus PR estimate ranges for application in FP - Loan programs                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Prepare Fed Stimulus PR estimate ranges for application in FP - Other CARES Act                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Prepare Fed Stimulus PR estimate ranges for application in FP - Rebates                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Prepare Fed Stimulus PR estimate ranges for application in FP - Unemployment                                                                                                                                              | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Prepare outline of Stimulus Funds Summary presentation for weekly COVID working group presentation                                                                                                                        | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Review CDBG- DR spend update in connection with CDBG-DR compliance letter review                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Review draft summary of Fed Funds estimates for application in FP provided by McKinsey                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Review FOMB rebates advance letter to CW at request of FOMB                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Review SRF and IFCU cash balances file provided by FOMB staff to inform IFCU COVID impact analyst                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Review, validate in CARES bill text, and respond to requests for further clarification about corporate tax related CARES Act appropriations for which PR is eligible                                                      | 0.80 | 720.00      | 576.00                |
| Pizzola,Brandon M  | Senior Manager | 6-Apr-20        | T3 - Long Term Projections | Participate in methodology development session estimating the effect of the stimulus bill on Puerto Rico with J Mackie (EY), M. Ban (EY), A. Glavin (EY), B. Pizzola (EY)                                                 | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 6-Apr-20        | T3 - Long Term Projections | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 6-Apr-20        | T3 - Long Term Projections | Research macro economic forecasts for PR team to benchmark the possible loss of employment in PR                                                                                                                          | 1.90 | 245.00      | 465.50                |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to Transit Safety Commission regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to Environmental Quality Board regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to Office of Management and Budget regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to Office of the Commissioner of Insurance regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to Department of State regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-Apr-20        | T3 - Plan of Adjustment    | Send email to State Elections Commission regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                                        | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Office of the Commissioner of Municipal Affairs regarding 3/31/2020 requests for confirmation of open or closed accounts.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to National Guard of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Cooperative Development Commission regarding 3/31/2020 requests for confirmation of open or closed accounts.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Highway and Transportation Authority regarding 3/31/2020 requests for confirmation of open or closed accounts.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Consumer Affairs regarding 3/31/2020 requests for confirmation of open or closed accounts.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Insurance Fund State Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Office of the Commissioner of Financial Institutions regarding 3/31/2020 requests for confirmation of open or closed accounts.        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Automobile Accident Compensation Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Education regarding 3/31/2020 requests for confirmation of open or closed accounts.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Medical Services Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Mental Health Services and Addiction Control Administration regarding 3/31/2020 requests for confirmation of open or closed accounts. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Superintendent of the Capitol regarding 3/31/2020 requests for confirmation of open or closed accounts.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Industrial Commission regarding 3/31/2020 requests for confirmation of open or closed accounts.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to School of Plastic Arts and Design regarding 3/31/2020 requests for confirmation of open or closed accounts.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Municipal Revenue Collection Center (CRIM) regarding 3/31/2020 requests for confirmation of open or closed accounts.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to 911 Emergency System Bureau regarding 3/31/2020 requests for confirmation of open or closed accounts.                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Child Support Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Vocational Rehabilitation Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Socioeconomic Development of the Family Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Institutional Trust of the National Guard of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts.    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Parole Board regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Metropolitan Bus Authority regarding 3/31/2020 requests for confirmation of open or closed accounts.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Culebra Conservation and Development Authority regarding 3/31/2020 requests for confirmation of open or closed accounts.              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Day Care Center regarding 3/31/2020 requests for confirmation of open or closed accounts.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Health Insurance Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Musical Arts Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Economic Development Bank for Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts.                   | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Fine Arts Center Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Public Broadcasting Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Agricultural Insurance Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding 3/31/2020 requests for confirmation of open or closed accounts. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Project Corporation ENLACE Cano Martin Pena regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding 3/31/2020 requests for confirmation of open or closed accounts.              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Educational Research and Medical Services Center for Diabetes regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Fiscal Agency & Financial Advisory Authority (AAFAF) regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Sales Tax Financing Corporation (COFINA) regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Municipal Finance Corporation (COFIM) regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to PR Federal Affairs Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Police Bureau regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Natural and Environmental Resources regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Natural Resources Administration regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to National Parks Company of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Pretrial Services Program regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Correction and Rehabilitation regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Public Buildings Authority regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Education Council regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Institute of Puerto Rican Culture regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Sports and Recreation regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Land Authority de Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-Apr-20        | T3 - Plan of Adjustment | Send email to Maritime Transport Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior             | 6-Apr-20        | T3 - Plan of Adjustment         | Send email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 6-Apr-20        | T3 - Plan of Adjustment         | Send email to Conservatory of Music Corporation of Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 6-Apr-20        | T3 - Plan of Adjustment         | Send email to Traditional Lottery regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior             | 6-Apr-20        | T3 - Plan of Adjustment         | Send email to Company for the Integral Development of the Cantera Peninsula regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare draft email to Banco Popular to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests at Banco Popular                                                                                                                                                                                     | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Communicate with Banco Popular via email to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests at Banco Santander                                                                                                                                                                                   | 1.60 | 245.00      | 392.00                |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare draft email to Banco Santander to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Communicate with Banco Santander via email to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare draft email to BNY Mellon to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Communicate with BNY Mellon via email to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare draft email to Citibank to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Communicate with Citibank via email to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                               | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare draft email to First Bank to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Communicate with First Bank via email to follow up on outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests at BNY Mellon                                                                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests at Citibank                                                                                                                                                                                          | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff              | 6-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/6/2020 for 3/31/2020 testing period cash balances requests at First Bank                                                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Santambrogio,Juan       | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 810.00      | 1,215.00              |
| Santambrogio,Juan       | Executive Director | 6-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan       | Executive Director | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.90 | 810.00      | 729.00                |
| Santambrogio,Juan       | Executive Director | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to discuss next steps for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan | Executive Director | 6-Apr-20        | T3 - Plan of Adjustment         | Prepare detailed TSA projections filed to be presented to Executive Director including the impact of COVID-19                                                                                                                                                                                                          | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan | Executive Director | 6-Apr-20        | T3 - Long Term Projections      | Review analysis of number of firefighters needed for current operations plus SAFER grant                                                                                                                                                                                                                               | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan | Executive Director | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi       | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 720.00      | 1,080.00              |
| Sarna, Shavi       | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to review FOMB fiscal plan development process, status of workstreams, and submission timelines by agency                                                                                                                                              | 1.30 | 720.00      | 936.00                |
| Tabani, Omar       | Manager            | 6-Apr-20        | T3 - Long Term Projections      | Participate in a call with O. Tabani (EY), and J. Moran-Eserski (EY) to review the inventory freeze payoff analysis and discuss next steps as we look to finalize the deck                                                                                                                                             | 0.70 | 595.00      | 416.50                |
| Tabani, Omar       | Manager            | 6-Apr-20        | T3 - Long Term Projections      | Create supporting charts/graphs based on latest analysis provided by QUEST                                                                                                                                                                                                                                             | 2.10 | 595.00      | 1,249.50              |
| Tabani, Omar       | Manager            | 6-Apr-20        | T3 - Long Term Projections      | Review latest draft of tax overhaul proposal and update analysis                                                                                                                                                                                                                                                       | 1.20 | 595.00      | 714.00                |
| Tabani, Omar       | Manager            | 6-Apr-20        | T3 - Long Term Projections      | Review latest slide deck and incorporate edits based on feedback                                                                                                                                                                                                                                                       | 0.70 | 595.00      | 416.50                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran-Eserski (EY) and A. Chepenik (EY) to walk through options for inventory tax repeal analysis.                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran-Eserski (EY) to discuss alternate funding methods of 1.03% GO tax for consideration in inventory tax repeal analysis.                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran-Eserski (EY) to discuss preliminary analysis and additional options for inventory tax repeal analysis.                                                                                                                                                                | 1.20 | 720.00      | 864.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.90 | 720.00      | 648.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Review edits made to inventory tax deck to provide feedback                                                                                                                                                                                                                                                            | 1.70 | 720.00      | 1,224.00              |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Review analysis on ACT 29 repeal prior to sharing with Ankura.                                                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB) to discuss status of inventory tax repeal options.                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Research ability to adjust exemptions/exonerations under PR constitution.                                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Review latest CW xfer projections in CW FP to incorporate into analysis.                                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Prepare suggested commentary for executive summary regarding inventory tax repeal proposal                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Prepare suggested commentary for overview of PR property tax system regarding inventory tax repeal proposal                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Prepare suggested commentary for step approach of property tax reforms regarding inventory tax repeal proposal                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Prepare suggested commentary other recommendations under tax reforms regarding inventory tax repeal proposal                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Summarize various options for allocation of \$300m tax revenue replacement.                                                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 6-Apr-20        | T3 - Long Term Projections      | Review edited inventory tax deck to provide direction to team on additional edits                                                                                                                                                                                                                                      | 1.60 | 720.00      | 1,152.00              |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Prepare edits to inventory tax deck including new summary slides                                                                                                                                                                                                                                                       | 2.10 | 720.00      | 1,512.00              |
| Tague,Robert           | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G Ojeda (FOMB) to discuss current draft of inventory tax repeal analysis and proposed options.                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 6-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Participate in call A Levine (EY) and S Tajuddin (EY) to discuss mutual aid agreements                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Mackie (EY), D Mullins (EY), and S Tajuddin (EY) and Board staff to discuss revenue estimation process                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with R Fuentes (FOMB) to discuss Mutual Aid Agreements                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Review email relating to CDBG matters                                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Review email summary of impacts from enhanced unemployment trust fund                                                                                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Review HR 2468 to understand local stimulus legislation                                                                                                                                                                                                                                                                | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager    | 6-Apr-20        | T3 - Long Term Projections      | Review mutual aid agreements from COR3                                                                                                                                                                                                                                                                                 | 1.20 | 720.00      | 864.00                |
| Tan,Riyandi            | Manager           | 6-Apr-20        | T3 - Long Term Projections      | Revise FY21 Decision Tracker to incorporate decisions on a concept by concept level.                                                                                                                                                                                                                                   | 1.70 | 595.00      | 1,011.50              |
| Vaccaro,Philip         | Partner/Principal | 6-Apr-20        | T3 - Long Term Projections      | Call with G. Maldonado (FOMB), N. Irizarry (FOMB), S. O'Rourke (Mckinsey), N. Lawson (Mckinsey), P. Vaccaro (EY), D. Jerneycic (EY), J. Santambrogio (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), S. Panagiotakis (EY) and S. Sarna (EY) to review updates to fiscal plan measures for the Dept. of Education | 1.50 | 870.00      | 1,305.00              |
| Venkatramanan,Siddhu   | Manager           | 6-Apr-20        | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/10/2020.                                                                                                           | 1.40 | 595.00      | 833.00                |
| Young,Ryan             | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY), D Patel (EY), A Chepenik (EY), and R Young (EY) to discuss CARES Act scoring analysis                                                                                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Working Session with D Patel (EY), R Young (EY) and I Parks (EY) to discuss updates to FP in connection with COVID-19 response                                                                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| Young,Ryan             | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of beneficiaries for Division A of CARES Act                                                                                                                                                                                                                                        | 4.20 | 245.00      | 1,029.00              |
| Young,Ryan             | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of beneficiaries for Division B of CARES Act                                                                                                                                                                                                                                        | 3.90 | 245.00      | 955.50                |
| Zhao,Leqi              | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for estimating the effect of the stimulus bill on Puerto Rico with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                              | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff             | 6-Apr-20        | T3 - Long Term Projections      | Prepare midpoint unemployment data to forecast independent variables in cigarette tax model for cigarette tax forecast                                                                                                                                                                                                 | 1.60 | 245.00      | 392.00                |
| Aubourg,Rene Wiener    | Senior Manager    | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                  | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener    | Senior Manager    | 7-Apr-20        | T3 - Long Term Projections      | Review IMF papers on fiscal multipliers and draft internal note on IMF bucket approach to fiscal multiplier to inform analysis of impact fiscal stimulus on Puerto Rico.                                                                                                                                               | 2.30 | 720.00      | 1,656.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka            | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Gather additional materials/literature review for the stimulus impact analysis for Puerto Rico                                                                                                                                                        | 2.20 | 595.00      | 1,309.00              |
| Ban,Menuka            | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Review Cares ACT breakdown to understand the mechanism for the stimulus impact on overall macro economy                                                                                                                                               | 2.20 | 595.00      | 1,309.00              |
| Berger,Daniel L.      | Senior            | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.      | Senior            | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.      | Senior            | 7-Apr-20        | T3 - Long Term Projections      | Produce municipal model versions of scenarios of property tax runs                                                                                                                                                                                    | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.      | Senior            | 7-Apr-20        | T3 - Long Term Projections      | Rerun forecast models with new unemployment data                                                                                                                                                                                                      | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.      | Senior            | 7-Apr-20        | T3 - Long Term Projections      | Update associated charts for unemployment data for FOMB forecast models                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Burr,Jeremy           | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Burr (EY) and T. Leonis (EY) to discuss reviewing credit indenture for COFINA.                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the COFINA bond denture downside scenario                                                                                                                                         | 0.10 | 595.00      | 59.50                 |
| Burr,Jeremy           | Manager           | 7-Apr-20        | T3 - Long Term Projections      | Prepare summary of the 'other' expenses line item for ASEM based on feedback from Conway regarding the FY19 actuals that were reported                                                                                                                | 1.40 | 595.00      | 833.00                |
| Chan,Jonathan         | Senior            | 7-Apr-20        | T3 - Plan of Adjustment         | Review EYID tagging for document 106 - Public Housing Administration - Binder Bank Statements (1).pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 7-Apr-20        | T3 - Plan of Adjustment         | Review EYID tagging for document 10 - General Court Justice Trial Balance.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 7-Apr-20        | T3 - Plan of Adjustment         | Review EYID tagging for document 106 - Public Housing Administration - Binder Bank Statements (2).pdf in Relativity                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Participate in a call with G Ojeda (FOMB) and A Chepenik (EY) to discuss municipal options for T Soto analysis                                                                                                                                        | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB), T Fuentes (FOMB), and A Chepenik (EY) to discuss analysis on tax treatment options for CFCs                                                                                                                  | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Participate in conference call with N Jaresko (FOMB), G Ojeda (FOMB), S Negron (FOMB), J El Kourey (FOMB), and A Chepenik (EY) to discuss HB 2468.                                                                                                    | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Participate in follow up call with J Mackie (EY) and A Chepenik (EY) to discuss GILTI implications for changing CFC treatment                                                                                                                         | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Participate in initial call with G Ojeda (FOMB), T Fuentes (FOMB), and A Chepenik (EY) to discuss N Jaresko (FOMB) questions about tax treatment for Puerto Rico CFCs                                                                                 | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Prepare additional analysis on CFC conversion treatment for GILTI purposes for N Jaresko (FOMB) review                                                                                                                                                | 1.80 | 870.00      | 1,566.00              |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-Apr-20        | T3 - Long Term Projections      | Review T Soto (Legislature) inventory tax analysis                                                                                                                                                                                                    | 0.90 | 870.00      | 783.00                |
| Culp,Noelle B.        | Staff             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.90 | 271.00      | 243.90                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Culp,Noelle B.        | Staff          | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 1.30 | 271.00      | 352.30                |
| Dorgo,Michael James   | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact of repealing Act 29 as well as CAE and GO collection                                                                                              | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in a working session with J. Moran-Eserski (EY) and M. Dorgo (EY) to review the critical narrative points for the key objective slide in the CRIM deck on elimination of inventory taxes                                                  | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Review Inventory Tax Repeal Pay for Options deck with corrections and updates from Daniel R Mullins (EY) to determine status and additional inputs required                                                                                           | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Create key objective slide to outline the critical narrative points for the CRIM deck on elimination of inventory taxes                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Review CRIM deck on elimination of inventory taxes for inputs to key objective slide                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with D Patel (EY) and R Dougherty (EY) to discuss projected SRF expense reductions due to COVID-19 impact.                                                                                                                        | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review financial model for assessing COVID-19's impact on IFCU's expenditures for Q4'20 and FY21 by concept of spend to present to FOMB                                             | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review assumptions for Q4'20 and FY21 expenses for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                       | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review Q4'20 and FY21 expense assumptions to assess COVID-19's impact on IFCU's expenditures to present to FOMB                                | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Review PRITA budget submission to determine financial impact of operate and maintain contract for ferries.                                                                                                                                            | 1.70 | 445.00      | 756.50                |
| Dougherty,Ryan Curran | Senior         | 7-Apr-20        | T3 - Long Term Projections      | Update SRF revenue loss analysis slide for weekly COVID-19 update.                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Garcia,Francisco R.   | Senior Manager | 7-Apr-20        | T3 - Plan of Adjustment         | Review flow of cash descriptions provided by O'Melveny against disclosure statement.                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Glavin,Amanda Jane    | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Initial research on state revenue forecasting agencies                                                                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Research whether state revenue forecasting budget projections are binding                                                                                                                                                                             | 1.90 | 245.00      | 465.50                |
| Glavin,Amanda Jane    | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Review of tax provisions within the CARES act                                                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Good JR,Clark E       | Manager        | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with C Good (EY) and S Tajuddin (EY) and M Lopez (FOMB) and C Ortiz (FOMB) to discuss agenda for task force meeting                                                                                                               | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager        | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 7-Apr-20        | T3 - Long Term Projections      | Participate in working session with C Good (EY) and S Tajuddin (EY) to prepare agenda for working group meeting                                                                                                                                       | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager        | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.90 | 519.00      | 467.10                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare email communication to M Lopez (EY) summarizing the current status of edits to the fiscal plan pension section                                                                                                                                | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare email response to McKinsey outlining the remaining items needed for finalizing pension fiscal plan numbers                                                                                                                                    | 0.80 | 519.00      | 415.20                |
| Hurtado,Sergio Danilo | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Prepare feedback on the ADSEF historical payroll build ups                                                                                                                                                                                            | 1.40 | 445.00      | 623.00                |
| Hurtado,Sergio Danilo | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Prepare questions and information request for ADSEF                                                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Prepare summary of Forensics' latest FY20 roster data                                                                                                                                                                                                 | 2.60 | 445.00      | 1,157.00              |
| Hurtado,Sergio Danilo | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Summarize EMS received information request                                                                                                                                                                                                            | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Develop new midpoint scenario estimating the impact of COVID-19 on unemployment levels FY2020 and FY2021                                                                                                                                              | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Update estimated impact of covid-19 on projected unemployment levels for FY2020 and FY2021                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to review financial model for assessing COVID-19's impact on IFCU's expenditures for Q4'20 and FY21 by concept of spend to present to FOMB                                             | 1.60 | 445.00      | 712.00                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review assumptions for Q4'20 and FY21 expenses for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                       | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review Q4'20 and FY21 expense assumptions to assess COVID-19's impact on IFCU's expenditures to present to FOMB                                | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Review Bank Account Analysis as of December 2019 to update COVID-19 financial model with cash positioning for all IFCUs                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with FY21 SRF budget for Cardio, PRIDCO, and HFA to determine potential liquidity needs                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with FY21 SRF budget for Ports, ASEM and PRITA to determine potential liquidity needs                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with FY21 SRF budget for SIFC, ASES and PBA to determine potential liquidity needs                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Update COVID-19 financial model with FY21 SRF budget for Tourism, AAFAF, PRCCDA and ADEA to determine potential liquidity needs                                                                                                                       | 1.10 | 445.00      | 489.50                |
| LeBlanc,Samantha      | Staff   | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review assumptions for Q4'20 and FY21 expenses for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                       | 0.40 | 245.00      | 98.00                 |
| Leonis,Temisan        | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in call T Leonis (EY) and A Levine (EY) to discuss next steps on HR Bill No. 2468 presentation deck.                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss summarizing COR3 mutual aid agreements.                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Burr (EY) and T. Leonis (EY) to discuss reviewing credit indenture for COFINA.                                                                                                                                            | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Provide feedback to A. Levine (EY) regarding House Bill 2468 presentation deck.                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior  | 7-Apr-20        | T3 - Long Term Projections      | Review A. Levine (EY) draft incorporating analysis of proposed House Bill 2468 into presentation deck.                                                                                                                                                | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Provide analysis of proposed House Bill 2468, in lieu of FOMB call.                                                                                                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan       | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Review proposed House Bill 2468.                                                                                                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in call T Leonis (EY) and A Levine (EY) to discuss next steps on HR Bill No. 2468 presentation deck.                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss summarizing COR3 mutual aid agreements.                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Prepare draft summary for HR Bill No. 2468                                                                                                                                                                                                            | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Prepare Summary of Agreements document discussing details of mutual aid agreements                                                                                                                                                                    | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Continue to prepare summary of Agreements document discussing details of mutual aid agreements                                                                                                                                                        | 2.20 | 445.00      | 979.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Prepare summary presentation for HR Bill No. 2468                                                                                                                                                                                                     | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Review COR3 - ASG MOU (assistance agreement)                                                                                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Continue to review COR3 - ASG MOU (assistance agreement)                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Review HR bill No. 2468                                                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Long Term Projections      | Respond via e-mail to questions from McKinsey regarding cut implementation timing                                                                                                                                                                     | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R         | Partner/Principal  | 7-Apr-20        | T3 - Long Term Projections      | Review summary of additional information needed from McKinsey to perform fiscal plan PayGo projections                                                                                                                                                | 0.30 | 721.00      | 216.30                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Participate in follow up call with J Mackie (EY) and A Chepenik (EY) to discuss GILTI implications for changing CFC treatment                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Analyze proposal to expand GILTI for PR                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Research interpreting JCT rev estimates for CARES act and the benefit of loans                                                                                                                                                                        | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Review slide on inventory tax reform                                                                                                                                                                                                                  | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Review slide summarizing CARES act provisions                                                                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact of repealing Act 29 as well as CAE and GO collection                                                                                              | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in a working session with J. Moran-Eserski (EY) and M. Dorgo (EY) to review the critical narrative points for the key objective slide in the CRIM deck on elimination of inventory taxes                                                  | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss the impact that offsetting the decline in inventory tax with incremental real property tax would have on the municipalities                                                   | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss the proposed payfors that might help offset the decline in inventory taxes                                                                                                    | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Prepare an analysis to understand the impact that offsetting the decline in inventory tax with incremental real property revenue would have on the municipalities' CAE collection                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Prepare an analysis to understand the impact that offsetting the decline in inventory tax with incremental real property revenue would have on the municipalities' operating budget                                                                   | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Review presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payoffs to offset the lost in revenue for grammar and formatting prior to sharing an updated version with the client                 | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Update a slide summarizing the 6 different potential payoffs for the elimination of inventory taxes to incorporate the latest numbers provided by QUEST                                                                                               | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Update presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payoffs to offset the lost in revenue to incorporate feedback received from the client                                               | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Update the analysis on the impact that offsetting the decline in inventory tax with incremental real property revenue would have on the municipalities' operating budget to incorporate additional data                                               | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 7-Apr-20        | T3 - Long Term Projections        | Update the analysis on the impact that offsetting the decline in inventory tax with incremental real property revenue would have on the municipalities' operating budget to incorporate feedback received from the team                               | 1.10 | 445.00      | 489.50                |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | COVID-19 - UI Trust Fund Solvency - Establishing Federal terms of loans to state/commonwealth trust funds, application of payroll tax benefits to PR                                                                                                  | 1.80 | 810.00      | 1,458.00              |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | COVID-19 Revenue Forecasts - adapting forecast to COVID-19 effects and add-backs for economic stimulus - including team discussion on stimulus bill effects and estimates of provision application                                                    | 2.60 | 810.00      | 2,106.00              |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | PR - Team coordination for all of above tasks                                                                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | Property Tax Restructuring - reviewing final scenarios and estimates and detail edit of final slide deck for elimination of inventory tax                                                                                                             | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R     | Executive Director | 7-Apr-20        | T3 - Long Term Projections        | Property Tax Restructuring, justifications for Parcel Fee / Reduced exonerations                                                                                                                                                                      | 1.70 | 810.00      | 1,377.00              |
| Neziroski,David      | Staff              | 7-Apr-20        | T3 - Fee Applications / Retention | Continue to review exhibit B for February application                                                                                                                                                                                                 | 3.60 | 245.00      | 882.00                |
| Neziroski,David      | Staff              | 7-Apr-20        | T3 - Fee Applications / Retention | Review additional detail for exhibit D                                                                                                                                                                                                                | 1.90 | 245.00      | 465.50                |
| Nichols,Carly        | Manager            | 7-Apr-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                              | 0.50 | 519.00      | 259.50                |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Participate in call with A Chepenik (EY), I Parks (EY), R Young (EY) and D Patel (EY) to discuss requirements for FOMB letter to CW regarding structure for managing Federal Stimulus Funds                                                           | 0.40 | 595.00      | 238.00                |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Participate in working session with I Parks (EY) and D Patel (EY) to prepare slides for COVID working group presentation                                                                                                                              | 1.20 | 595.00      | 714.00                |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Reclassifying cares act monies which benefit government                                                                                                                                                                                               | 3.10 | 595.00      | 1,844.50              |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Reclassifying cares act monies which benefit individuals                                                                                                                                                                                              | 2.10 | 595.00      | 1,249.50              |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Review CARES Act tracker for COVID weekly update                                                                                                                                                                                                      | 2.30 | 595.00      | 1,368.50              |
| Parks,Ian            | Manager            | 7-Apr-20        | T3 - Long Term Projections        | Website landing page - researching benefits to individuals with regard to unemployment                                                                                                                                                                | 1.60 | 595.00      | 952.00                |

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|--------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 7-Apr-20        | T3 - Long Term Projections | Website landing page - researching benefits to state and local governments and what money can be used for                                                                                                                                             | 1.10 | 595.00      | 654.50                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in call with A Chepenik (EY), I Parks (EY), R Young (EY) and D Patel (EY) to discuss requirements for FOMB letter to CW regarding structure for managing Federal Stimulus Funds                                                           | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in call with D Patel (EY) and R Dougherty (EY) to discuss projected SRF expense reductions due to COVID-19 impact.                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in call with D. Patel (EY) and S. Tajuddin (EY) to discuss HR 2468 with G. Ojeda and V. Maldonado (FOMB)                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review assumptions for Q4'20 and FY21 expenses for assessing COVID-19's impact on IFCU's expenditures to present to FOMB                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review Q4'20 and FY21 expense assumptions to asses COVID-19's impact on IFCU's expenditures to present to FOMB                                 | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in working session with I Parks (EY) and D Patel (EY) to prepare slides for COVID working group presentation                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Draft outline slides for COVID working group weekly presentation                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Participate in call with M Rieker (FOMB) to discuss Fed Stimulus Funds and CARES Act key provisions                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Research benchmark Fed Stimulus funds management structures at US State level during the ARRA program                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Review CARES Act bill text for Distressed Loan Program to inform Fed fund estimates for PR                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Review CARES Act bill text for Education Funding to inform Fed fund estimates for PR                                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Review CARES Act bill text for S&L funding to inform Fed fund estimates for PR                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Review CARES Act costing for validate total estimated range for PR appropriations                                                                                                                                                                     | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Review follow up input from tax team to inform adjustment to PR estimates from CARES Act                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Pizzola,Brandon M  | Senior Manager | 7-Apr-20        | T3 - Long Term Projections | Analyze macroeconomic impact of CARES Act on Puerto Rico                                                                                                                                                                                              | 2.90 | 720.00      | 2,088.00              |
| Rai,Aman           | Staff          | 7-Apr-20        | T3 - Long Term Projections | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 7-Apr-20        | T3 - Long Term Projections | Edit summary table of economic impact of COVID on PR employment by sector                                                                                                                                                                             | 1.30 | 245.00      | 318.50                |
| Ramirez,Jessica I. | Senior         | 7-Apr-20        | T3 - Plan of Adjustment    | Send email to Public Private Partnership Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 7-Apr-20        | T3 - Plan of Adjustment    | Send email to Integrated Transport Authority regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 7-Apr-20        | T3 - Plan of Adjustment    | Send email to Department of Labor and Human Resources regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 7-Apr-20        | T3 - Plan of Adjustment    | Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                                             | 0.10 | 445.00      | 44.50                 |

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| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Industrial Development Company regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Electric Power Authority (PREPA) - Networks regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Electric Power Authority (PREPA) - Retirement regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to House of Representatives regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Office of Court Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Program of Youth Affairs regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Office of Industrial Tax Exemption regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Economic Development and Commerce regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Permits Management Office regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to State Office of Energy Public Policy regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Council of Occupational Development & Human Resources (CDORH) regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Film Development Company regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Labor Development Administration regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Treasury regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Land Administration regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Ports Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and signatory information.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Tourism Company regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Solid Waste Authority regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Forensics Science regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Statistics Institute regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements. | 0.10 | 445.00      | 44.50                 |

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|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Comprehensive Cancer Center regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Independent Consumer Protection Office regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Energy Commission (Energy Bureau) regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Financial Oversight and Management Board for Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Office of the Solicitor - Special Independent Prosecutor regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Convention Center District Authority of Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Electronic Lottery regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Municipal Finance Agency regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Teacher Retirement System regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Retirement System for Employees of the Government and Judiciary Retirement System regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Retirement System of Puerto Rico Judiciary regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Office of Legislative Services regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Authority for the Financing of Infrastructure of Puerto Rico regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Model Forest regarding 3/31/2020 requests for confirmation of open/closed accounts and bank statements.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Housing Financing Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to The Children's Trust regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Government Development Bank For Puerto Rico regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Public Finance Corporation regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Tourism Development Fund regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Development Fund regarding 3/31/2020 requests for confirmation of open or closed accounts.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Office for Community and Socioeconomic Development of Puerto Rico regarding 3/31/2020 requests for confirmation of open or closed accounts.                                  | 0.10 | 445.00      | 44.50                 |

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|-------------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Ponce Ports Authority regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Trade and Export Company regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Department of Housing regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Public Housing Administration regarding 3/31/2020 requests for confirmation of open/closed accounts, bank statements and restrictions information.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Send email to Senate regarding 3/31/2020 requests for confirmation of open/new accounts and restriction information.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Government Development Bank For Puerto Rico          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Development Fund                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Tourism Development Fund                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for The Children's Trust                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Public Finance Corporation               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Aqueduct and Sewer Authority (PRASA)     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/7/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Sales Tax Financing Corporation (COFINA) | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to Northern Trust to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Communicate with Northern Trust via email to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to Oriental Bank to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Communicate with Oriental Bank via email to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to Scotiabank to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Communicate with Scotiabank via email to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to UBS to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Communicate with UBS via email to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to UMB to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 7-Apr-20        | T3 - Plan of Adjustment | Communicate with UMB via email to follow up on outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests                                              | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X806 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X808 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X809 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X714 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X300 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X517 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X601 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X602 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X604 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Energy Commission account ending in X495                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X215 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X217 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X248 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X292 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X299 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X318 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X319 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X497 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X499 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X518 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X523 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X334 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X607 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X608 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X615 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X617 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X623 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X636 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X639 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X643 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X645 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X654 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X656 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X658 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Public Broadcasting Corporation account ending in X645       | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Public Broadcasting Corporation account ending in X052                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Police Bureau account ending in X598                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Energy Commission account ending in X628                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests at Northern Trust                                                                                    | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests at Oriental Bank                                                                                     | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests at Scotiabank                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests at UBS                                                                                               | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-Apr-20        | T3 - Plan of Adjustment         | Perform analysis to identify outstanding items as of 4/7/2020 for 3/31/2020 testing period cash balances requests at UMB                                                                                               | 0.40 | 245.00      | 98.00                 |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review Q4'20 and FY21 expense assumptions to assess COVID-19's impact on IFCU's expenditures to present to FOMB | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 7-Apr-20        | T3 - Plan of Adjustment         | Review draft collective bargaining agreement in preparation for conference call with representatives of teachers unions                                                                                                | 1.10 | 810.00      | 891.00                |
| Sarna, Shavi             | Senior Manager     | 7-Apr-20        | T3 - Long Term Projections      | Analyze letter to FOMB and Dept. of Corrections providing explanation in deficiencies of data received from Federal Monitors request and provide additional data request list                                          | 0.30 | 720.00      | 216.00                |
| Stricklin, Todd          | Senior             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.60 | 405.00      | 243.00                |
| Stricklin, Todd          | Senior             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.80 | 405.00      | 324.00                |
| Stricklin, Todd          | Senior             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace      | Senior             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.30 | 405.00      | 121.50                |
| Stuber, Emily Grace      | Senior             | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.60 | 405.00      | 243.00                |
| Tague, Robert            | Senior Manager     | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss the impact that offsetting the decline in inventory tax with incremental real property tax would have on the municipalities                    | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J Moran-Eserski (EY) to discuss the proposed payfors that might help offset the decline in inventory taxes                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare inventory tax slide on key objectives of inventory tax repeal                                                                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare inventory tax slide to summarize land fee concept of inventory tax repeal                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare inventory tax slide to summarize reseidneital exemption decrease concept of inventory tax repeal                                                                                                                                              | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Review House bill 2468 for potential tax considerations                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare direct edits to ineventory tax repeal analysis deck prior to sharing with team                                                                                                                                                                | 2.10 | 720.00      | 1,512.00              |
| Tague,Robert           | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Prepare summary of key considerations in inventory tax repeal to send with deck to FOMB                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with C Good (EY) and S Tajuddin (EY) and M Lopez (FOMB) and C Ortiz (FOMB) to discuss agenda for task force meeting                                                                                                               | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with D. Patel (EY) and S. Tajuddin (EY) to discuss HR 2468 with G. Ojeda and V. Maldonado (FOMB)                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and J Burr (EY) to discuss the COFINA bond denture downside scenario                                                                                                                                         | 0.10 | 720.00      | 72.00                 |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Participate in working session with C Good (EY) and S Tajuddin (EY) to prepare agenda for working group meeting                                                                                                                                       | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Long Term Projections      | Continue to review HR 2468 to understand local stimulus legislation                                                                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 7-Apr-20        | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Venkatramanan,Siddhu   | Manager        | 7-Apr-20        | T3 - Plan of Adjustment         | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/10/2020.                                                                   | 1.60 | 595.00      | 952.00                |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), I Parks (EY), R Young (EY) and D Patel (EY) to discuss requirements for FOMB letter to CW regarding structure for managing Federal Stimulus Funds                                                           | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of CPARSA Act based on same fundamentals as CARES Act analysis                                                                                                                                                     | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of FFCR Act based on same fundamentals as CARES Act analysis                                                                                                                                                       | 2.40 | 245.00      | 588.00                |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of funding methods and expiry for Division A of the CARES Act                                                                                                                                                      | 2.30 | 245.00      | 563.50                |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare analysis on categorization of funding methods and expiry for Division B of the CARES Act                                                                                                                                                      | 3.40 | 245.00      | 833.00                |
| Young,Ryan             | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Build consolidated CPARSA, FFCR, CARES Act dashboard                                                                                                                                                                                                  | 1.90 | 245.00      | 465.50                |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), D Berger (EY) and L Zhao (EY) and D. Patel (EY) to discuss CARES Act tax benefits and applicability to PR businesses                                                           | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Participate in strategy session to discuss the FOMB deliverable specifics & changes in forecasting model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare midpoint unemployment data to forecast independent variables in alcohol tax model for alcohol tax forecast                                                                                                                                    | 2.30 | 245.00      | 563.50                |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Prepare midpoint unemployment data to forecast independent variables in rum tax model for rum tax forecast                                                                                                                                            | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Refine midpoint unemployment data to forecast independent variables in cigarette tax model for cigarette tax forecast                                                                                                                                 | 2.10 | 245.00      | 514.50                |
| Zhao,Leqi              | Staff          | 7-Apr-20        | T3 - Long Term Projections      | Review results from all tax revenue forecast using midpoint unemployment data for revenue forecast update                                                                                                                                             | 0.40 | 245.00      | 98.00                 |

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| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Aubourg,Rene Wiener | Senior Manager | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.90 | 720.00      | 648.00                |
| Ban,Menuka          | Manager        | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.90 | 595.00      | 535.50                |
| Ban,Menuka          | Manager        | 8-Apr-20        | T3 - Long Term Projections | Prepare COVID-19 PR working Group slide for meeting with Natalie                                                                                                                                                                         | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka          | Manager        | 8-Apr-20        | T3 - Long Term Projections | Review McKinsey's model output on 4/09 CW Board FP update draft doc, comparing the macro model as well as revenue forecasts                                                                                                              | 1.10 | 595.00      | 654.50                |
| Ban,Menuka          | Manager        | 8-Apr-20        | T3 - Long Term Projections | Update the stimulus impact based on the feedback from the team                                                                                                                                                                           | 2.10 | 595.00      | 1,249.50              |
| Berger,Daniel L.    | Senior         | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.90 | 445.00      | 400.50                |
| Berger,Daniel L.    | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update SUT airline passengers (TO PR) calculations based on US data to show immediate drop in SUT tax forecasting model for FOMB                                                                                                         | 2.10 | 445.00      | 934.50                |
| Berger,Daniel L.    | Senior         | 8-Apr-20        | T3 - Long Term Projections | Prepare adjustments to SUT retail sales based on US data to show immediate drop in SUT tax forecasting model for FOMB                                                                                                                    | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.    | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update scenario 3 property tax model / debug STATA code                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Participate in call with A Lopez (FOMB) and J Burr (EY) to discuss the DDEC consolidation and final FY21 budget numbers                                                                                                                  | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the Tourism fiscal plan build to support the FY21 budget development process                                                                                     | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Analyze the Law 70 costs provided by ERS to support FP forecasts of payroll                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Participate in call with A Lopez (FOMB) and E Rivas (Mck) to discuss the tourism waterfall and implication to the gaming commission                                                                                                      | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Prepare proposed agenda for a call with COFINA to discuss the budget to actuals, FY21 budget and status update                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Prepare summary of the issues with the gaming commission and tourism split to discuss the fiscal plan implications of measures                                                                                                           | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Provide current support the assets of ERS and TRS that can be used to calculate the remaining funds available before a general fund appropriation is needed                                                                              | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Provide feedback on the current list of recipients of federal medical assistance supported by the 330 centers to support analysis of federal dollars coming on the island                                                                | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Provide feedback on the emergency & disaster management agency regarding their operations and abilities                                                                                                                                  | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy         | Manager        | 8-Apr-20        | T3 - Long Term Projections | Review law 81-2019 to support the analysis of fund flows for tourism and gaming commission                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan       | Senior         | 8-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration - Binder Bank Statements (3).pdf in Relativity                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan       | Senior         | 8-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration - Binder Bank Statements (4).pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 8-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration - Binder Bank Statements (5).pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                               | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 8-Apr-20        | T3 - Plan of Adjustment         | Review EYID tagging for document 106 - Public Housing Administration - Signatories_2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 8-Apr-20        | T3 - Plan of Adjustment         | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2003_2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances         | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X657 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X622 at Banco Popular as of the 06 30 19 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of National Parks Company of Puerto Rico account X502 at Banco Popular as of the 09 30 19 testing period.                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Department of Sports and Recreation account X294 at Banco Popular as of the 09 30 19 testing period.                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Department of Housing account X006 at Banco Popular as of the 03 31 19 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X841 at Banco Popular as of the 09 30 19 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Review availability of 03 31 20 cash balances for IFCU agencies as of 04 08 20 to assist with procedures over budget assessments.                                                                 | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Review analysis of 03 31 20 cash balances for Ports Authority as of 04 08 20 to assist with procedures over budget assessments.                                                                   | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Review analysis of 03 31 20 cash balances for Convention Center as of 04 08 20 to assist with procedures over budget assessments.                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Review analysis of 03 31 20 cash balances for Cardiovascular Center as of 04 08 20 to assist with procedures over budget assessments.                                                             | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Update analysis of 03 31 20 cash balances for IFCUs agencies as of 04 08 20 to assist with procedures over budget assessments.                                                                    | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 8-Apr-20        | T3 - Plan of Adjustment         | Review key action items from call with Oficina Ética Gubernamental regarding 03 31 20 testing period balance requests.                                                                            | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 8-Apr-20        | T3 - Long Term Projections      | Participate in a call with N Jaresko (FOMB), J Santambrogio (EY), A Chepenik (EY), S Negron (FOMB), and A Garcia (FOMB) to discuss cash flow estimates                                            | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 8-Apr-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss long-term forecast projections                                                                                             | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 8-Apr-20        | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss tax treatment for pharma companies in Puerto Rico                                                                          | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 8-Apr-20        | T3 - Long Term Projections      | Participate in call with J Hill (Off), G Ojeda (FOMB), and A Chepenik (EY) to discuss tax provisions in GLTI bill                                                                                 | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 8-Apr-20        | T3 - Long Term Projections      | Draft analysis for A Wolfe (FOMB) on labor provisions around \$600/week transfers                                                                                                                 | 0.80 | 870.00      | 696.00                |
| Culp,Noelle B.        | Staff             | 8-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                          | 0.80 | 271.00      | 216.80                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review final output for potential Q4'20 and FY21 Commonwealth cash support as a result of COVID-19's financial impact on IFCU's revenues and expenditures | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), R. Dougherty (EY) to finalize financial model for assessing COVID-19's financial impact on IFCU's revenues and expenditures to present to FOMB                                                                         | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Review Board document detailing changes to SRF revenue to compare assumptions against SRF revenue loss projections.                                                                                                                                              | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update IFCU cash analysis with balances from March month end.                                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update IFCU cash balance information from FIDS team review of accounts at March month end.                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update slide detailing potential CW support for IFCUs based on updated information.                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update SRF revenue loss analysis to exclude intergovernmental revenues that have no cash impact.                                                                                                                                                                 | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior         | 8-Apr-20        | T3 - Long Term Projections | Update SRF slide with IFCU analysis with updated cash balances.                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Garcia,Francisco R.   | Senior Manager | 8-Apr-20        | T3 - Plan of Adjustment    | Prepare response to Proskauer's question on disclosure statement restrictions of the flow of cash.                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff          | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                         | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff          | 8-Apr-20        | T3 - Long Term Projections | Research all states with a consensus type state revenue forecast                                                                                                                                                                                                 | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff          | 8-Apr-20        | T3 - Long Term Projections | Create slide deck for state revenue forecasting agencies                                                                                                                                                                                                         | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff          | 8-Apr-20        | T3 - Long Term Projections | Format tables on sample state revenue forecasting agencies                                                                                                                                                                                                       | 0.90 | 245.00      | 220.50                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in a call with M Lopez (FOMB), S Tajuddin (EY), C Ortiz (FOMB), V Bernal (FOMB), N Irizarry (FOMB) and C Good (EY) to debrief from Social Security Working Group call and set next steps / touchpoints                                               | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in a call with M Lopez (FOMB), S Tajuddin (EY), C Ortiz (FOMB), V Bernal (FOMB), N Irizarry (FOMB) and C Good (EY) to discuss agenda / documents for upcoming SS working group call                                                                  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Long Term Projections | Participate in a call with M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY) to discuss agenda / documents for upcoming SS working group call                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Plan of Adjustment    | Review age discrimination issues raised during the Social Security Working Group call                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in Social Security Working Group 2nd meeting to discuss tasks and assign responsibility for each objective. EY participants include C Good and S Tajuddin                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 8-Apr-20        | T3 - Long Term Projections | Review updates to fiscal plan pension paygo calculations to reflect removal of PRIDCO from the CW fiscal plan                                                                                                                                                    | 1.30 | 519.00      | 674.70                |
| Hurtado,Sergio Danilo | Senior         | 8-Apr-20        | T3 - Long Term Projections | Analyze P3's FY21 projections for professional services spending                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Hurtado,Sergio Danilo | Senior         | 8-Apr-20        | T3 - Long Term Projections | Prepare secondary of ADSEF payroll buildup to include NAP program detail                                                                                                                                                                                         | 2.10 | 445.00      | 934.50                |
| Hurtado,Sergio Danilo | Senior         | 8-Apr-20        | T3 - Long Term Projections | Research 911 funding restrictions for DPS                                                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior         | 8-Apr-20        | T3 - Long Term Projections | Summarize P3's FY21 professional services                                                                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Kane,Collin           | Senior         | 8-Apr-20        | T3 - Long Term Projections | Import inactive June 2016 JRS census data into the valuation system, and map data fields.                                                                                                                                                                        | 1.90 | 405.00      | 769.50                |
| Kane,Collin           | Senior         | 8-Apr-20        | T3 - Long Term Projections | Revise JRS fiscal plan projections calculations after incorporation of updates from the Milliman June 2016 census data.                                                                                                                                          | 2.80 | 405.00      | 1,134.00              |
| Kebhaj,Suhaib         | Senior         | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                         | 0.90 | 445.00      | 400.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Develop summary tables and slides for presenting findings from unemployment analysis                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Update analysis of PR Unemployment Insurance Trust Fund solvency to incorporate new and updated scenarios                                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Update estimated impact of covid-19 on projected unemployment levels for FY2020 and FY2021 in the Fed - 1 month duration scenario                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Update estimated impact of covid-19 on projected unemployment levels for FY2020 and FY2021 in the Fed - three month COVID-19 duration scenario                                                                                                                   | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Update estimated impact of covid-19 on projected unemployment levels for FY2020 and FY2021 in the Input-Output model- one month COVID-19 duration scenario                                                                                                       | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior | 8-Apr-20        | T3 - Long Term Projections | Update estimated impact of covid-19 on projected unemployment levels for FY2020 and FY2021 in the Input-Output model- three month COVID-19 duration scenario                                                                                                     | 1.20 | 445.00      | 534.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review final output for potential Q4'20 and FY21 Commonwealth cash support as a result of COVID-19's financial impact on IFCU's revenues and expenditures | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), R. Dougherty (EY) to finalize financial model for assessing COVID-19's financial impact on IFCU's revenues and expenditures to present to FOMB                                                                         | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Update Payroll/PAGO related figures for Q1-Q4 for Cardio, PRIDCO, and HFA to update COVID-19 financial model                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Update Payroll/PAGO related figures for Q1-Q4 for Ports, ASEM and PRITA to update COVID-19 financial model                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Update Payroll/PAGO related figures for Q1-Q4 for SIFC, ASES and PBA to update COVID-19 financial model                                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 8-Apr-20        | T3 - Long Term Projections | Update Payroll/PAGO related figures for Q1-Q4 for Tourism, AAFAF, PRCCDA and ADEDA to update COVID-19 financial model                                                                                                                                            | 0.50 | 445.00      | 222.50                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Provide succinct summary analysis of all COR3 mutual agency aid agreements for S. Tajuddin (EY)'s review.                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Review A. Levine (EY) analysis of Assistance Agreement between COR3 and PREPA.                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Review A. Levine (EY) analysis of the Interagency Agreement between COR3 and LA ASG.                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Send email to S. Tajuddin (EY) of combined analysis of all COR3 mutual agency aid agreements.                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Draft analysis on First Amendment of the Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Draft analysis on Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Draft analysis on Second Amendment of the Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Review First Amendment of the Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Review Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior | 8-Apr-20        | T3 - Long Term Projections | Review Second Amendment of the Interagency Understanding Agreement between COR3 and AFT.                                                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior | 8-Apr-20        | T3 - Long Term Projections | Review FY2019 CWFP - Part I                                                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior | 8-Apr-20        | T3 - Long Term Projections | Review public data on COR3 aid agreements and disaster relief to further develop the Summary of Agreements document                                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior | 8-Apr-20        | T3 - Long Term Projections | Review public data on COVID-19 effects and response by the CW                                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior | 8-Apr-20        | T3 - Long Term Projections | Update PRIDCO BP model relink data to information sources and rename data sets to align with language to be reflected in the PRIDCO FP report                                                                                                                    | 1.20 | 445.00      | 534.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Analyze proposal to expand GILTI for PR                                                                                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Research effect of aviation tax relief in CARES on PR                                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Research multipliers for different types of spending, CBO, Furman article                                                                                                                                                                | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Research stimulus Phase 2 sick leave credit                                                                                                                                                                                              | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review draft of submissions for PR to get stimulus payments                                                                                                                                                                              | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review estimate for unemployment benefits for PR in order to provide comments to team                                                                                                                                                    | 0.50 | 810.00      | 405.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review McKinsey's stimulus slide                                                                                                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review presentation in order to provide comments to team                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review slides on stimulus                                                                                                                                                                                                                | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Provide feedback to team regarding McKinsey revenue estimates                                                                                                                                                                            | 0.20 | 810.00      | 162.00                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Prepare a heatmap to show which municipalities have a greater dependency on inventory taxes for their operating revenues                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Prepare an analysis to allocate exonerations and exemptions by land type in order to identify which property owners have the highest tax burden                                                                                          | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Prepare an analysis to quantify how much additional revenue municipalities could collect if the 0.20% discount in real property is eliminated                                                                                            | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Review analysis provided by QUEST to identify the breakdown of real property by land type                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Review Puerto Rico local law to identify whether or not municipalities have the authority to eliminate exonerations and exemptions and/or increase property tax rates                                                                    | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 8-Apr-20        | T3 - Long Term Projections | Update presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payoffs to offset the lost in revenue to incorporate feedback received from the client                                  | 1.90 | 445.00      | 845.50                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY) and A Chepenik (EY) to discuss long-term forecast projections                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID Forecast Harmonization - defining requirements of unemployment, revenue and economic output forecasts to harmonize with McKinsey and accommodate effects of federal fiscal stimulus for Presentation to FOMB                       | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 - Review of federal provisions affecting Puerto Rico and magnitudes of estimates                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 - Team virtual working group session on unemployment/UI trust fund, revenue forecast and sector economic impacts and reconciling of McKinsey estimates with QUEST estimates                                                     | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 Final edit and assemblage of the COVID-19 briefing deck and transmission to RAS                                                                                                                                                 | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 Revenue Forecast - adjustments for inconsistencies in macro forecast and response of Act 154 firms, finalizing revenue stream forecasts                                                                                         | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 Revenue Forecast - verify consistence, reviewing relationship to FP, McKinsey, Identifying adjustments to forecast of individual revenue streams                                                                                | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | COVID-19 Stimulus Fiscal/Incentive Multipliers - evaluation and selection of multipliers for use in evaluating effects of stimulus                                                                                                       | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Reconciling most relevant macro forecast with federal stimulus effect, consumption spending, pass through ad government                                                                                                                  | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 8-Apr-20        | T3 - Long Term Projections        | State Forecasting Commission summary slide as examples for Puerto Rico                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Neziroski, David    | Staff              | 8-Apr-20        | T3 - Fee Applications / Retention | Continue to review exhibit B for February application                                                                                                                                                                                                            | 3.70 | 245.00      | 906.50                |
| Panagiotakis, Sofia | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the Tourism fiscal plan build to support the FY21 budget development process                                                                                                             | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review CNE's letter to Congress                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review the CW Fiscal plan updated plan prepared by McKinsey to understand potential revisions.                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review the law 70 information received to prepare estimate for the fiscal plan on obligations.                                                                                                                                                                   | 1.60 | 720.00      | 1,152.00              |
| Panagiotakis, Sofia | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review the PR Cares supplemental funding awards to determine how many are 330 centers                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Parks, Ian          | Manager            | 8-Apr-20        | T3 - Long Term Projections        | Prepare summary table of portion PR expects to get of CARES act, and how that relates to                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 8-Apr-20        | T3 - Long Term Projections        | Reclassifying cares act monies which benefit businesses                                                                                                                                                                                                          | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 8-Apr-20        | T3 - Long Term Projections        | Summarize Phase I analysis to agree with other phases for stimulus package                                                                                                                                                                                       | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager            | 8-Apr-20        | T3 - Long Term Projections        | Summarize Phase II to agreed Phase III of federal stimulus package                                                                                                                                                                                               | 1.90 | 595.00      | 1,130.50              |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review final output for potential Q4'20 and FY21 Commonwealth cash support as a result of COVID-19's financial impact on IFCU's revenues and expenditures | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Follow up with FOMB press and PR staff to discuss Fed Funds estimates                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Prepare and submit final slide deck for weekly COVID working group presentation                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Prepare draft Fed Stimulus slide at request of R Fuentes (FOMB) and N Jaresko (FOMB)                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Research business tax credits within CARES Act and applicability to Puerto Rico                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review and provide feedback to summary slide of Phase III - CARES Act to include in weekly COVID working group presentation material                                                                                                                             | 1.10 | 720.00      | 792.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review and reply to initial IFCU COVID cash impacts estimate for weekly COVID working group                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review draft CARES Act detailed funding prepared for COVID working group weekly session and to support FOMB letter to CW                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review draft Fed Funds memo to governor and follow-up on precedent ARRA activity to provide support                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review first draft of McKinsey CARES Fed Stimulus included in the Fiscal Plan at request of S O'Rourke (McKinsey) and FOMB director                                                                                                                              | 1.30 | 720.00      | 936.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review initial FOMB website Fed Funds content at request of R Fuentes (FOMB)                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Review preliminary UI benefits and applicability of \$600/wk incremental benefit                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Validate municipalities funding from CARES Act for application in COVID weekly working group presentation materials                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Pizzola, Brandon M  | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections        | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                         | 0.90 | 720.00      | 648.00                |
| Rai, Aman           | Staff              | 8-Apr-20        | T3 - Long Term Projections        | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                         | 0.90 | 245.00      | 220.50                |
| Rai, Aman           | Staff              | 8-Apr-20        | T3 - Long Term Projections        | Research macro economic forecasts due to new releases by Oxford Economics                                                                                                                                                                                        | 1.20 | 245.00      | 294.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to Fine Arts Center Corporation to follow up on outstanding items for restrictions and signatory information for a new account open as of 03/31/2020 testing period cash balances requests                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Prepare draft email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) to follow up on outstanding items for confirmation of no new/closed accounts as of 03/31/2020 testing period cash balances requests | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Agricultural Insurance Corporation for 03/31/2020 testing period                                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities for 03/31/2020 testing period                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Automobile Accident Compensation Administration for 03/31/2020 testing period                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Comprehensive Cancer Center for 03/31/2020 testing period                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Department of Natural and Environmental Resources for 03/31/2020 testing period                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Economic Development Bank for Puerto Rico for 03/31/2020 testing period                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Educational Research and Medical Services Center for Diabetes for 03/31/2020 testing period                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Fine Arts Center Corporation for 03/31/2020 testing period                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Health Insurance Administration for 03/31/2020 testing period                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Institutional Trust of the National Guard of Puerto Rico for 03/31/2020 testing period                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Medical Services Administration for 03/31/2020 testing period                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for National Parks Company of Puerto Rico for 03/31/2020 testing period                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Natural Resources Administration for 03/31/2020 testing period                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Public Buildings Authority for 03/31/2020 testing period                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Public Private Partnership Authority for 03/31/2020 testing period                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Puerto Rico Municipal Finance Agency for 03/31/2020 testing period                                                                                                   | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) for 03/31/2020 testing period                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Retirement System for Employees of the Government and Judiciary Retirement System for 03/31/2020 testing period | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Retirement System of Puerto Rico Judiciary for 03/31/2020 testing period                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/8/2020 for Teacher Retirement System for 03/31/2020 testing period                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Controller's Office account ending in X251 for 03/31/2020 testing period                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X005 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X006 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X036 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X4005 for 03/31/2020 testing period                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X509 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X517 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X593 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Medical Services Administration account ending in X634 for 03/31/2020 testing period                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Teacher Retirement System account ending in X244 for 03/31/2020 testing period                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Economic Development Bank for Puerto Rico account ending in X016 for 03/31/2020 testing period                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/8/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) account ending in X17 for 03/31/2020 testing period                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Scotiabank web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Tourism Company                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Scotiabank web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Electric Power Authority (PREPA)                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Fine Arts Center Corporation                                                | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Puerto Rico Police Bureau                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Highway and Transportation Authority                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Department of Education                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Institute of Puerto Rican Culture                                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Electric Power Authority (PREPA)                                                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Institutional Trust of the National Guard of Puerto Rico                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Oriental web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Public Buildings Authority                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Scotiabank web-platform transaction statements as of 4/8/2020 for 03/31/2020 testing period to obtain information for Metropolitan Bus Authority                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-Apr-20        | T3 - Plan of Adjustment | Participate in call with Government Ethics Office representative to discuss 03/31/2020 information request<br>Attendees: R. Rivera Cruz (Government Ethics Office), J. Ramirez (EY)                                                       | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Energy Commission account ending in X056                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Energy Commission account ending in X064                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Education Council account ending in X746                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Education Council account ending in X770                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Education Council account ending in X611                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Education Council account ending in X345                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X703                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X657                                          | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X681 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X649 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X665 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X746 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X630 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X622 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X673 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X705 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X354 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X664 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X861 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X137 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X153 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X402                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X188 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X397 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X776 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X410                    | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X099 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X102 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X110 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X129 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X145 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X161 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X196 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X234 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X242 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X749 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X757 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X904 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X947 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X955 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X005 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X021 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X080 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X022 | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X473 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X481 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X155 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X064 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X249 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X785 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X089 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X918 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X028 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X646 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X088 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X388 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X780 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X957 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X480 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X499 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X111      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X065      | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X073 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X081 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X103 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Private Partnership Authority account ending in X513        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Private Partnership Authority account ending in X521        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Private Partnership Authority account ending in X696        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X756               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X675               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X705               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X713               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X659               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X698               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X748               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X683               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X772               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X640               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X667               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X764               | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 8-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X691                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 8-Apr-20        | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X721                                                                                    | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Participate in a call with N Jaresko (FOMB), J Santambrogio (EY), A Chepenik (EY), S Negron (FOMB), and A Garcia (FOMB) to discuss cash flow estimates                                                                                                           | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) and D. Patel (EY) to review final output for potential Q4'20 and FY21 Commonwealth cash support as a result of COVID-19's financial impact on IFCU's revenues and expenditures | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Plan of Adjustment    | Prepare final version of presentation on TSA cash projections to be shared with executive director                                                                                                                                                               | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review analysis of IFCU revenues and expenditures as compared to fiscal plan assumptions                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review assumptions on implementation of social security for teachers to be included in fiscal plan projection                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review information on projected payments from Law 70 to be included in fiscal plan                                                                                                                                                                               | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review materials for call with COFINA executive director                                                                                                                                                                                                         | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Plan of Adjustment    | Review preliminary analysis of potential cash needs for instrumentalities                                                                                                                                                                                        | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 8-Apr-20        | T3 - Long Term Projections | Review updates to fiscal plan projections to incorporate into 30 year cash model                                                                                                                                                                                 | 1.90 | 810.00      | 1,539.00              |
| Stricklin, Todd          | Senior             | 8-Apr-20        | T3 - Long Term Projections | Identify all hardcoded freeze year components within the PREPA valuation model to develop an additional model with freeze year 2021                                                                                                                              | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd          | Senior             | 8-Apr-20        | T3 - Long Term Projections | Revise frozen benefit component coding within the PREPA valuation model to develop an additional model with freeze year 2021                                                                                                                                     | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd          | Senior             | 8-Apr-20        | T3 - Long Term Projections | Review overall PREPA system valuation coding for freeze date set to 2020 pursuant to develop an additional model with freeze year 2021                                                                                                                           | 1.90 | 405.00      | 769.50                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Review latest inventory tax repeal deck to provide comments to team, including heat map                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Review latest inventory tax repeal deck to provide comments to team, including key takeaways                                                                                                                                                                     | 1.30 | 720.00      | 936.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Prepare summary of inventory tax repeal key considerations to share with FOMB                                                                                                                                                                                    | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Research bility to increase tax revenues via rate or exoneration changes under PR law                                                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Prepare summary analysis on types of properties and revenue generated by each                                                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Prepare summary analysis on types of properties and taxable vs non-taxable values                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Analyze business vs residential tax valuations with related revenues                                                                                                                                                                                             | 1.30 | 720.00      | 936.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in a call with M Lopez (FOMB), S Tajuddin (EY), C Ortiz (FOMB), V Bernal (FOMB), N Irizarry (FOMB) and C Good (EY) to debrief from Social Security Working Group call and set next steps / touchpoints                                               | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in a call with M Lopez (FOMB), S Tajuddin (EY), C Ortiz (FOMB), V Bernal (FOMB), N Irizarry (FOMB) and C Good (EY) to discuss agenda / documents for upcoming SS working group call                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 8-Apr-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 8-Apr-20        | T3 - Long Term Projections | Review board materials circulated by J Santambrogio (EY)                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 8-Apr-20        | T3 - Plan of Adjustment    | Participate in Social Security Working Group 2nd meeting to discuss tasks and assign responsibility for each objective. EY participants include C Good and S Tajuddin                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-Apr-20        | T3 - Plan of Adjustment    | Review CARES Act legislation to document for disclosure statement                                                                                                                                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-Apr-20        | T3 - Long Term Projections | Review draft fiscal plan materials circulated by McKinsey                                                                                                                                                                                                                                              | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-Apr-20        | T3 - Long Term Projections | Review EY response to counsel on forecasted formula revenues for FY 19                                                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tan, Riyandi            | Manager           | 8-Apr-20        | T3 - Plan of Adjustment    | Analyze updates to fiscal plan impact on Plan of Adjustment cash balances to model scenarios for various agencies.                                                                                                                                                                                     | 1.70 | 595.00      | 1,011.50              |
| Venkatramanan, Siddhu   | Manager           | 8-Apr-20        | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 04/10/2020.                                                                                                                               | 1.60 | 595.00      | 952.00                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare analysis on allocations for Puerto Rico for Department of Health & Human Services funding                                                                                                                                                                                                      | 1.30 | 245.00      | 318.50                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare analysis on allocations for Puerto Rico for Department of Housing & Urban Development                                                                                                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare analysis on allocations for Puerto Rico for Federal Transit Authority funding                                                                                                                                                                                                                  | 0.90 | 245.00      | 220.50                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare analysis on allocations for Puerto Rico for SBA loan funding                                                                                                                                                                                                                                   | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare analysis on allocations for Puerto Rico for Unemployment funding                                                                                                                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Load allocation analysis into CARES Act dashboard                                                                                                                                                                                                                                                      | 0.20 | 245.00      | 49.00                 |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare report on education benefits Puerto Rico can access to post on PROMESA website                                                                                                                                                                                                                 | 2.20 | 245.00      | 539.00                |
| Young, Ryan             | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare report on health care benefits Puerto Rico can access to post on PROMESA website                                                                                                                                                                                                               | 2.70 | 245.00      | 661.50                |
| Zhao, Leqi              | Staff             | 8-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the unemployment/UI trust fund analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                              | 0.90 | 245.00      | 220.50                |
| Zhao, Leqi              | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare comparison tables of EY revenue forecast and fiscal plan for revenue forecast deliverable                                                                                                                                                                                                      | 2.30 | 245.00      | 563.50                |
| Zhao, Leqi              | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare midpoint unemployment data to forecast independent variables in Act 154 tax model for Act 154 tax forecast                                                                                                                                                                                     | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff             | 8-Apr-20        | T3 - Long Term Projections | Prepare midpoint unemployment data to forecast independent variables in other miscellaneous tax model for other miscellaneous tax forecast                                                                                                                                                             | 2.40 | 245.00      | 588.00                |
| Zheng, Angela           | Staff             | 8-Apr-20        | T3 - Plan of Adjustment    | Review bank statements documentation uploaded to the Relativity workspace on 04 08 20 for new documentation obtained for the 03 31 20 testing period.                                                                                                                                                  | 0.90 | 245.00      | 220.50                |
| Angus, Barbara          | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), B Angus (EY), A. Chepenik (EY), J Baird (Off Hill) and Roy staffer to discuss GILTI provisions in Puerto Rico.                                                                                                   | 0.60 | 870.00      | 522.00                |
| Angus, Barbara          | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in follow up all with B Angus (EY), J Mackie (EY), and A Chepenik (EY) to discuss additional analysis from roy staffer on GILTI                                                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Aubourg, Rene Wiener    | Senior Manager    | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B. Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)             | 0.40 | 720.00      | 288.00                |
| Ban, Menuka             | Manager           | 9-Apr-20        | T3 - Long Term Projections | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan | 0.80 | 595.00      | 476.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 595.00      | 535.50                |
| Ban,Menuka       | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                       | 0.40 | 595.00      | 238.00                |
| Ban,Menuka       | Manager | 9-Apr-20        | T3 - Long Term Projections | Prepare for the COVID Working Group: Gov stimulus discussion meeting with McKinsey                                                                                                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Berger,Daniel L. | Senior  | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                       | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L. | Senior  | 9-Apr-20        | T3 - Long Term Projections | Create Scenario 4 for property tax revenue model hybrid scenario                                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L. | Senior  | 9-Apr-20        | T3 - Long Term Projections | Rerun tax forecast models with "extreme" scenario with unemployment reaching over 300k newly unemployed for FOMB tax forecast models                                                                                                                                                                            | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L. | Senior  | 9-Apr-20        | T3 - Long Term Projections | Update charts for "extreme" unemployment scenario for tax forecast models                                                                                                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Burr,Jeremy      | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the three scenarios of VTP implementation for SIFC to support FOMB approval decisions                                                                                                                                                   | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy      | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in call with M. Yassin (COFINA), G. Ojeda (FOMB), C. Robles (FOMB), J. Santambrogio (EY), J. Burr (EY) and T. Leonis (EY) to discuss COFINA budget related questions.                                                                                                                               | 1.20 | 595.00      | 714.00                |
| Burr,Jeremy      | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the fiscal plan estimates for CapEx, PREPA, and PRASA to be used in FY21                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in call with V Maldonado (FOMB), D Udom (Mck), N Lawson (Mck) and J Burr (EY) to discuss the SIFC VTP implementation                                                                                                                                                                                | 1.00 | 595.00      | 595.00                |
| Burr,Jeremy      | Manager | 9-Apr-20        | T3 - Long Term Projections | Prepare summary of the payroll impact of the VTP implementation for SIFC to support approval decisions by the FOMB                                                                                                                                                                                              | 1.90 | 595.00      | 1,130.50              |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(1) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(2) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(2.1) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(3) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(4) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Bond 2008(4.1) 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan    | Senior  | 9-Apr-20        | T3 - Plan of Adjustment    | Review EYID tagging for document 106 - Public Housing Administration Restrictions Capital Fund Program 2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                                                                            | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106 - Public Housing Administration Restrictions Cover_2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                   | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106 - Public Housing Administration Restrictions HUD Section 3_2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances           | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106 - Public Housing Administration Restrictions Public Housing Low Rent_2019.pdf in Relativity to ensure documents are available for testing March 2020 cash balances | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106BCP-Capital Fund Program_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106BCP-Promissory Note_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                   | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106-Memo Federal Funds_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                   | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106-Public Housing Operating Subsidy-1_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                   | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106-Public Housing Operating Subsidy-2_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                   | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106-Public Housing Operating Subsidy-3_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                   | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-1_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-2_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-3_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-4_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-5_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 121-Correspondence.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                            | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 106USB-Bond 2008 Issuance-5_2018.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                              | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 9-Apr-20        | T3 - Plan of Adjustment | Review EYID tagging for document 121-Correspondence.pdf in Relativity to ensure documents are available for testing March 2020 cash balances                                                            | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 9-Apr-20        | T3 - Plan of Adjustment | Review draft request to F. Vazquez (Hacienda) for information related to Hacienda Department of Finance Operational Accounts for the 03 31 20 testing period.                                           | 0.40 | 595.00      | 238.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Update draft request to F. Vazquez (Hacienda) for information related to Hacienda Department of Finance Operational Accounts for the 03 31 20 testing period.                                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Send request to F. Vazquez (Hacienda) for information related to Hacienda Department of Finance Operational Accounts for the 03 31 20 testing period.                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Review draft request to I. Molina (Hacienda) for information related to accounts managed by Hacienda for the 03 31 20 testing period.                                                                                                                                                                           | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Update draft request to I. Molina (Hacienda) for information related to accounts managed by Hacienda for the 03 31 20 testing period.                                                                                                                                                                           | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Send request to I. Molina (Hacienda) for information related to accounts managed by Hacienda for the 03 31 20 testing period.                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Review status of financial institution outreach procedures and requests as of 04 09 20 for the 03 31 20 testing period.                                                                                                                                                                                         | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Review draft request to A. Ortiz (FOMB) for information related to FOMB accounts for the 03 31 20 testing period.                                                                                                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Send request to A. Ortiz (FOMB) for information related to FOMB accounts for the 03 31 20 testing period.                                                                                                                                                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Review draft request for information related to HTA accounts for the 03 31 20 testing period.                                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of the 03 31 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of the 06 30 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of the 09 30 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X342 at BNY Mellon as of the 03 31 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X342 at BNY Mellon as of the 06 30 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 9-Apr-20        | T3 - Plan of Adjustment    | Perform second level review of Convention Center District Authority of Puerto Rico account X342 at BNY Mellon as of the 09 30 19 testing period.                                                                                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan          | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss follow up analysis on gilty tax                                                                                                                                                                                                          | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss gilty tax analysis                                                                                                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), B Angus (EY), A. Chepenik (EY), J Baird (Off Hill) and Roy staffer to discuss GILTI provisions in Puerto Rico.                                                                                                            | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), T Fuentes (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), and A Chepenik (EY) to discuss GILTI analysis for N Jaresko (FOMB).                                                                                                                                     | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY), A Chepenik (EY), J Santambrogio (EY), D Patel (EY) and R Tague (EY) to discuss commonwealth disclosure statement and other title iii analysis                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 870.00      | 783.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections      | Participate in follow up all with B Angus (EY), J Mackie (EY), and A Chepenik (EY) to discuss additional analysis from roy staffer on GILTI                                                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections      | Participate in FOMB board strategy discussion. Led by N Jaresko (FOMB) with board member participation and advisors. EY Participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)                                                                                                        | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 9-Apr-20        | T3 - Long Term Projections      | Analyze new Fed lending program to determine Puerto Rico eligibility.                                                                                                                                                                                                                                  | 1.40 | 870.00      | 1,218.00              |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Participate in discussion with J Dorgo (EY) and S Tajuddin (EY) to kick off disclosure update                                                                                                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add executive order 2020-020 to 025 to document library for team review                                                                                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury administration determination 2020-03 to document library for team review                                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury administration determination 2020-05 to document library for team review                                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury administration determination 2020-07 to 10 document library for team review                                                                                                                                                                                                               | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury circular letter 2020-021 to document library for team review                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury circular letter 2020-020 to document library for team review                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Plan of Adjustment         | Add treasury informative bulletin 2020-07 to document library for team review                                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 9-Apr-20        | T3 - Long Term Projections      | Review notes from "Board Call - March 6 2020 - Update on Muni" to determine the boards inputs to the muni options presented to further refine the plan to support muni budgeting as a result of Act 29                                                                                                 | 1.20 | 245.00      | 294.00                |
| Dougherty,Ryan Curran | Senior            | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S Khan (EY), R. Dougherty (EY), and D Patel (EY) to prepare for instrumentality cash needs discussion with FOMB staff                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 9-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and FOMB Staff to discuss the potential cash need and forecasting methodology for PREPA, PRAS and HTA                                                                                                  | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 9-Apr-20        | T3 - Long Term Projections      | Update analysis on potential CW support to be able to include instrumentality review.                                                                                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Eaton,Gregory William | Senior Manager    | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan | 0.80 | 720.00      | 576.00                |
| Garcia,Francisco R.   | Senior Manager    | 9-Apr-20        | T3 - Plan of Adjustment         | Perform review of source documents in Relativity database to prepare response to Proskauer relating to availability of information to support bank account balances.                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane    | Staff             | 9-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)              | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 9-Apr-20        | T3 - Long Term Projections      | Research state agency holds the responsibilities for providing revenue estimates for the state executive budget and who revises the estimates                                                                                                                                                          | 1.90 | 245.00      | 465.50                |
| Glavin,Amanda Jane    | Staff             | 9-Apr-20        | T3 - Long Term Projections      | Update descriptions of state revenue forecasting agencies within slide deck                                                                                                                                                                                                                            | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff             | 9-Apr-20        | T3 - Long Term Projections      | Revise sample state tables in state forecasting deck                                                                                                                                                                                                                                                   | 1.30 | 245.00      | 318.50                |
| Good JR,Clark E       | Manager           | 9-Apr-20        | T3 - Long Term Projections      | Review the implications of the revised fiscal plan timing impact on incorporating the FY21 budget numbers to evaluate whether to implement before or after planned call to discuss calculation methodology with the Retirement Board                                                                   | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager           | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                               | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                               | 0.80 | 519.00      | 415.20                |
| Hurtado,Sergio Danilo | Senior            | 9-Apr-20        | T3 - Long Term Projections      | Prepare summary of EMS's historical roster data                                                                                                                                                                                                                                                        | 2.20 | 445.00      | 979.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kane,Collin           | Senior             | 9-Apr-20        | T3 - Long Term Projections | Revise JRS system coding for assumptions to align with 2016 valuation report.                                                                                                                                                                                                                          | 0.70 | 405.00      | 283.50                |
| Kane,Collin           | Senior             | 9-Apr-20        | T3 - Long Term Projections | Revise the valuation system calculation to map data fields for post 2014 hires within the June 2016 JRS census data from Milliman to the appropriate components of the calculation                                                                                                                     | 1.80 | 405.00      | 729.00                |
| Kane,Collin           | Senior             | 9-Apr-20        | T3 - Long Term Projections | Revise the valuation system calculation to map data fields for pre 2014 hires within the June 2016 JRS census data from Milliman to the appropriate components of the calculation                                                                                                                      | 2.60 | 405.00      | 1,053.00              |
| Kebhaj,Suhaib         | Senior             | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)              | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior             | 9-Apr-20        | T3 - Long Term Projections | Develop analysis of PR wages compared to unemployment insurance benefits and additional Cares Act stimulus through the unemployment Insurance system                                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior             | 9-Apr-20        | T3 - Long Term Projections | Review revenue projections and macro model results                                                                                                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior             | 9-Apr-20        | T3 - Long Term Projections | Update unemployment scenarios with newly received data                                                                                                                                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Khan,Muhammad Suleman | Senior             | 9-Apr-20        | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Khan (EY), R. Dougherty (EY), and D Patel (EY) to prepare for instrumentalities cash needs discussion with FOMB staff                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior             | 9-Apr-20        | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and FOMB Staff to discuss the potential cash need and forecasting methodology for PREPA, PRAS and HTA                                                                                                  | 0.80 | 445.00      | 356.00                |
| LeBlanc,Samantha      | Staff              | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), B Angus (EY), A. Chepenik (EY), J Baird (Off Hill) and Roy staffer to discuss GILTI provisions in Puerto Rico.                                                                                                   | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff              | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), T Fuentes (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), and A Chepenik (EY) to discuss GILTI analysis for N Jaresko (FOMB).                                                                                                                            | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff              | 9-Apr-20        | T3 - Long Term Projections | Prepare for meeting with FOMB staff to present ADSEF FY21 recommendation.                                                                                                                                                                                                                              | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff              | 9-Apr-20        | T3 - Long Term Projections | Research and analyze tax implications of Section 936 on pharma industry in Puerto Rico.                                                                                                                                                                                                                | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff              | 9-Apr-20        | T3 - Long Term Projections | Review and analyze DTOP                                                                                                                                                                                                                                                                                | 0.90 | 245.00      | 220.50                |
| Leonis,Temisan        | Senior             | 9-Apr-20        | T3 - Long Term Projections | Participate in call with M. Yassin (COFINA), G. Ojeda (FOMB), C. Robles (FOMB), J. Santambrogio (EY), J. Burr (EY) and T. Leonis (EY) to discuss COFINA budget related questions.                                                                                                                      | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior             | 9-Apr-20        | T3 - Long Term Projections | Review Amended COFINA proposed budget.                                                                                                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior             | 9-Apr-20        | T3 - Long Term Projections | Review Articles I through VI of the COFINA Master Trust Indenture.                                                                                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior             | 9-Apr-20        | T3 - Long Term Projections | Review Articles VII through XIV of the COFINA Master Trust Indenture.                                                                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Mackie,James          | Executive Director | 9-Apr-20        | T3 - Long Term Projections | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), B Angus (EY), A. Chepenik (EY), J Baird (Off Hill) and Roy staffer to discuss GILTI provisions in Puerto Rico.                                                                                                   | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 9-Apr-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), T Fuentes (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), and A Chepenik (EY) to discuss GILTI analysis for N Jaresko (FOMB).                                                                                                                            | 0.90 | 810.00      | 729.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in follow up all with B Angus (EY), J Mackie (EY), and A Chepenik (EY) to discuss additional analysis from roy staffer on GILTI                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Prepare for discussion regarding tax advances for pharma in PR                                                                                                                                                                                                                                                  | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Prepare for discussion regarding COVID-19                                                                                                                                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Malhotra,Gaurav      | Partner/Principal  | 9-Apr-20        | T3 - Long Term Projections      | Participate in FOMB board strategy discussion. Led by N Jaresko (FOMB) with board member participation and advisors. EY Participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)                                                                                                                 | 1.10 | 870.00      | 957.00                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Long Term Projections      | Prepare an analysis to calculate the effective tax rate across each land type                                                                                                                                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Long Term Projections      | Prepare presentation materials highlighting the breakdown of real property by land type (including taxable values and effective tax rate for each) in preparation for a meeting with FOMB                                                                                                                       | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan          | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and S Tajuddin (EY) to discuss revenue commissions in PR                                                                                                                                                                                                                | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                       | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | COVIC-19 CDBG-DR, GIS / Land Registration 205 letter, assembling, synthesizing and integrating materials from Land Registration and Property Tax Registration reports                                                                                                                                           | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | COVID-19 Macro effects of Federal Economic Stimulus package, categorization of provisions and identification of levels of local economic benefit - virtual meeting with McKinsey and EY teams                                                                                                                   | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | COVID-19 Working Group Slide Deck Briefing - development of supporting information and real time updates to evolving economic, employment and fiscal effects, correcting /adjusting fiscal estimates                                                                                                            | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | PR Team Tasking Session to structure deliverables and adjust analyses                                                                                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Property Tax Reform Constitutionality - review of legal permissibility of property tax 205 recommendations and draft of response email background of permissibility in states                                                                                                                                   | 0.70 | 810.00      | 567.00                |

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| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 9-Apr-20        | T3 - Long Term Projections        | Revenue Forecast - refinement through real-time data, acquiring data sources, improvement of current estimates                                                                                                                                                                                                  | 1.70 | 810.00      | 1,377.00              |
| Neziroski, David    | Staff              | 9-Apr-20        | T3 - Fee Applications / Retention | Amend exhibit D for February application                                                                                                                                                                                                                                                                        | 2.90 | 245.00      | 710.50                |
| Neziroski, David    | Staff              | 9-Apr-20        | T3 - Fee Applications / Retention | Continue to review exhibit B detail                                                                                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Panagiotakis, Sofia | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the fiscal plan estimates for CapEx, PREPA, and PRASA to be used in FY21                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Review letter by Governor Vazquez to Congressional Leadership regarding COVID supplemental requests for Puerto Rico.                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Review the consolidation review framework prepared by V. Bernal (FOMB) to analyze the level of consolidation achieved by agencies.                                                                                                                                                                              | 0.50 | 720.00      | 360.00                |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review CARES Act tracker for COVID weekly update                                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Prepare a "detailed Summary" of Phase III for client discussion                                                                                                                                                                                                                                                 | 2.10 | 595.00      | 1,249.50              |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Summarize Phase II to agreed Phase III of federal stimulus package                                                                                                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Update summaries of cares act provisions as new information becomes available                                                                                                                                                                                                                                   | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager            | 9-Apr-20        | T3 - Long Term Projections        | Website landing page - researching benefits to individuals with regard to expanded medical leave                                                                                                                                                                                                                | 1.80 | 595.00      | 1,071.00              |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan          | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in call with G Ojeda (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), B Angus (EY), A. Chepenik (EY), J Baird (Off Hill) and Roy staffer to discuss GILTI provisions in Puerto Rico.                                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in call with G Ojeda (FOMB), T Fuentes (FOMB), J Mackie (EY), D Patel (EY), S LeBlanc (EY), and A Chepenik (EY) to discuss GILTI analysis for N Jaresko (FOMB).                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S Khan (EY), R. Dougherty (EY), and D Patel (EY) to prepare for instrumentalities cash needs discussion with FOMB staff                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Plan of Adjustment           | Participate in call with S Tajuddin (EY), A Chepenik (EY), J Santambrogio (EY), D Patel (EY) and R Tague (EY) to discuss commonwealth disclosure statement and other title III analysis                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and FOMB Staff to discuss the potential cash need and forecasting methodology for PREPA, PRAS and HTA                                                                                                           | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review CARES Act tracker for COVID weekly update                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Prepared draft outline for GILTI discussion deck                                                                                                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Reviewed and edited draft Letter to CW regarding management of the CARES Act                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Reviewed CARES Act detailed tracker for updates and comments                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 9-Apr-20        | T3 - Long Term Projections        | Reviewed Instrumentalities cash requirements draft decks                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 9-Apr-20        | T3 - Long Term Projections | Review COVID working group slides in preparation for call with N. Jaresko                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 9-Apr-20        | T3 - Long Term Projections | Review most recent press releases and summaries of CARES Act provisions for application tracker                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 9-Apr-20        | T3 - Long Term Projections | Review response to request from FOMB to review elements of CARES informational website                                                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Pizzola,Brandon M  | Senior Manager | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 9-Apr-20        | T3 - Long Term Projections | Draft note on macro economic forecasts for PR team                                                                                                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Send email to Fine Arts Center Corporation to follow up on outstanding items for restrictions and signatory information for a new account open as of 03/31/2020 testing period cash balances requests                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Send email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) to follow up on outstanding items for confirmation of no new/closed accounts as of 03/31/2020 testing period cash balances requests                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/9/2020 for Vocational Rehabilitation Administration account ending in X137 for 03/31/2020 testing period                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/9/2020 for Electronic Lottery account ending in X298 for 03/31/2020 testing period                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/9/2020 for Electronic Lottery account ending in X301 for 03/31/2020 testing period                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/9/2020 for Electronic Lottery account ending in X328 for 03/31/2020 testing period                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Company for the Integral Development of the Cantera Peninsula for 03/31/2020 testing period                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Cooperative Development Commission for 03/31/2020 testing period                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Electronic Lottery for 03/31/2020 testing period                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Environmental Quality Board for 03/31/2020 testing period                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Industrial Commission for 03/31/2020 testing period                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Office of the Commissioner of Financial Institutions for 03/31/2020 testing period                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Parole Board for 03/31/2020 testing period                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Public Buildings Authority for 03/31/2020 testing period                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Public Service Commission for 03/31/2020 testing period                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 9-Apr-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/9/2020 for Public Service Regulatory Board for 03/31/2020 testing period                                                                                                                                     | 0.10 | 445.00      | 44.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/9/2020 for Puerto Rico Energy Commission for 03/31/2020 testing period                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/9/2020 for Statistics Institute of PR for 03/31/2020 testing period                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/9/2020 for Telecommunications Regulatory Board for 03/31/2020 testing period                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/9/2020 for Vocational Rehabilitation Administration for 03/31/2020 testing period                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X631 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X632 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X633 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X634 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X635 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/9/2020 for Puerto Rico Municipal Finance Agency account ending in X636 for 03/31/2020 testing period                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review Citibank bank statement received on 4/9/2020 for Economic Development Bank for Puerto Rico account ending in X711 for 03/31/2020 testing period                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review Insigneo Securities LLC bank statement received on 4/9/2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X054 for 03/31/2020 testing period         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review Morgan Stanley Smith Barney LLC bank statement received on 4/9/2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X559 for 03/31/2020 testing period | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review signatory information provided for Health Insurance Administration for 03/31/2020 testing period to ensure all information is obtained                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Authority for the Financing of Industrial Tourist Educational Medical and Environmental Control Facilities for account ending in X123 as of 4/8/2020                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Company for the Integral Development of the Cantera Peninsula for account ending in X872 as of 4/8/2020                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Controller's Office for account ending in X251 as of 4/9/2020                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Department of Health for account ending in X014 as of 4/9/2020                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Department of Health for account ending in X162 as of 4/9/2020                                                                                                                 | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Department of Health for account ending in X170 as of 4/9/2020                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electronic Lottery for account ending in X298 as of 4/9/2020                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electronic Lottery for account ending in X301 as of 4/9/2020                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electronic Lottery for account ending in X328 as of 4/9/2020                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X005 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X006 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X036 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X509 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X517 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X593 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Medical Services Administration for account ending in X634 as of 4/9/2020                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Development Fund for account ending in X392 as of 4/9/2020                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Education Council for account ending in X345 as of 4/9/2020                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Education Council for account ending in X611 as of 4/9/2020                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Education Council for account ending in X746 as of 4/9/2020                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 9-Apr-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Education Council for account ending in X770 as of 4/9/2020                                                | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X429 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X445 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X485 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X558 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X574 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X692 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X001 | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X044 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X015 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X459 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X361 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X418 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X671 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X701 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X839 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X898 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X901 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X762 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X100 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X119 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X351 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X378 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X386 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Housing Administration account ending in X126 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X833 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X385 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X393 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account ending in X622 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X019                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X762                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X505                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X809                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X817                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X830                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Public Buildings Authority account ending in X128                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Project Corporation ENLACE Cano Martin Pena account ending in X305                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Project Corporation ENLACE Cano Martin Pena account ending in X313                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X497                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X161                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X870                                                                                   | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X204 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X201                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X147                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X163                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X341                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X054 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X553                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X949                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X392                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X242                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X250                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X330                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X752                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X403                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X029                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X569                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X649                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ports Authority account ending in X656                          | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Ponce Ports Authority account ending in X030                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Office for Community and Socioeconomic Development of Puerto Rico account ending in X753 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for National Guard of Puerto Rico account ending in X797                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X034                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X607                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X531                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X566                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X275                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X409                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X514                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X083                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X151                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X178                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X320                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X347                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Musical Arts Corporation account ending in X355                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X787                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 9-Apr-20        | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X317                             | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X260                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X384                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X309                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X376                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X038                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 9-Apr-20        | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X279                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with A. Gupta (McK), S O'Rourke (McK), J Davis (McK), A Wolfe, A Chepenik (EY), D Mullins (EY), J Mackie (EY), G Eaton (EY), M Ban (EY), J Santambrogio (EY), D Patel (EY) R Fuentes (FOMB), and G Ojeda (FOMB) to discuss application of Fed Stimulus programs in the Fiscal Plan          | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss the three scenarios of VTP implementation for SIFC to support FOMB approval decisions                                                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S Khan (EY), R. Dougherty (EY), and D Patel (EY) to prepare for instrumentalities cash needs discussion with FOMB staff                                                                                                                                          | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with M. Yassin (COFINA), G. Ojeda (FOMB), C. Robles (FOMB), J. Santambrogio (EY), J. Burr (EY) and T. Leonis (EY) to discuss COFINA budget related questions.                                                                                                                               | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY), A Chepenik (EY), J Santambrogio (EY), D Patel (EY) and R Tague (EY) to discuss commonwealth disclosure statement and other title III analysis                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in COVID implication call on UI benefits, CARES Act relief package, and fiscal implications. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY). | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in FOMB board strategy discussion. Led by N Jaresko (FOMB) with board member participation and advisors. EY Participants: G Malhotra (EY), J Santambrogio (EY), and A Chepenik (EY)                                                                                                                 | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and FOMB Staff to discuss the potential cash need and forecasting methodology for PREPA, PRAS and HTA                                                                                                           | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Long Term Projections      | Review information on IFCU revenues and expenditures to understand COVID-19 impact                                                                                                                                                                                                                              | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                        | 0.70 | 810.00      | 567.00                |
| Stricklin, Todd          | Senior             | 9-Apr-20        | T3 - Long Term Projections      | Develop plan definition coding within valuation system for retirement benefits within the PREPA valuation model to develop an additional model with freeze year 2021                                                                                                                                            | 1.60 | 405.00      | 648.00                |

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| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior         | 9-Apr-20        | T3 - Long Term Projections      | Develop plan definition coding within valuation system for death benefits within the PREPA valuation model to develop an additional model with freeze year 2021                                            | 2.10 | 405.00      | 850.50                |
| Stuber,Emily Grace     | Senior         | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.60 | 405.00      | 243.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY), A Chepenik (EY), J Santambrogio (EY), D Patel (EY) and R Tague (EY) to discuss commonwealth disclosure statement and other title III analysis                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Review classification of properties including court challenges of same for use with inventory tax repeal analysis                                                                                          | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Review PRDE CBAs for articles identifying administrative staff ratios for consideration in CW fiscal plan                                                                                                  | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Review legal analysis of tax revenue increase options for consideration with inventory tax repeal proposal                                                                                                 | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 9-Apr-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY) and S Tajuddin (EY) to discuss revenue commissions in PR                                                                                                           | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Plan of Adjustment         | Participate in call with S Tajuddin (EY), A Chepenik (EY), J Santambrogio (EY), D Patel (EY) and R Tague (EY) to discuss commonwealth disclosure statement and other title III analysis                    | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Plan of Adjustment         | Participate in discussion with J Dorgo (EY) and S Tajuddin (EY) to kick off disclosure update                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Prepare email to FOMB presenting draft fiscal plan for PRIDCO                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Plan of Adjustment         | Prepare outline of disclosure statement section for COVID topics                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Read governor's request for congressional stimulus                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 9-Apr-20        | T3 - Long Term Projections      | Review Main Street Lending Facility for impacts on PR                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tan,Riyandi            | Manager        | 9-Apr-20        | T3 - Long Term Projections      | Analyze planning board FY21 OMB one pager summary recommendation for presentation.                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Venkatramanan,Siddhu   | Manager        | 9-Apr-20        | T3 - Plan of Adjustment         | Update documentation for documents obtained for the 03 31 20 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 04/10/2020. | 1.70 | 595.00      | 1,011.50              |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review CARES Act tracker for COVID weekly update                                                                        | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Plan outline & layout of CARES Act funding for PROMESA presentation                                                                                                                                        | 0.30 | 245.00      | 73.50                 |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Prepare hospital funding section for PROMESA presentation                                                                                                                                                  | 1.80 | 245.00      | 441.00                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Prepare Public health and social services (PHSS) funding section for PROMESA presentation                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Prepare section on health care funding for Governor Garced letter                                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Research CARES Act Public health and social services fund for Governor Garced letter                                                                                                                       | 2.20 | 245.00      | 539.00                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Research initial allocations for 1st tranche of CARES Act hospital funding for Governor Garced letter                                                                                                      | 1.30 | 245.00      | 318.50                |
| Young,Ryan             | Staff          | 9-Apr-20        | T3 - Long Term Projections      | Update CARES Act funding dashboard based on newly released allocation data from sources                                                                                                                    | 2.60 | 245.00      | 637.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao,Leqi           | Staff             | 9-Apr-20        | T3 - Long Term Projections | Participate in strategy session for the discussing the possibility of applying real time data from google trends into the forecasting model with D. Mullins (EY), B.Pizzola (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff             | 9-Apr-20        | T3 - Long Term Projections | Prepare high unemployment data to forecast independent variables in alcohol tax model for alcohol tax forecast                                                                                                                                                                            | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi           | Staff             | 9-Apr-20        | T3 - Long Term Projections | Prepare high unemployment data to forecast independent variables in cigarette tax model for cigarette tax forecast                                                                                                                                                                        | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi           | Staff             | 9-Apr-20        | T3 - Long Term Projections | Prepare high unemployment data to forecast independent variables in other miscellaneous tax model for other miscellaneous tax forecast                                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff             | 9-Apr-20        | T3 - Long Term Projections | Prepare high unemployment data to forecast independent variables in rum tax model for rum tax forecast                                                                                                                                                                                    | 2.40 | 245.00      | 588.00                |
| Angus,Barbara       | Partner/Principal | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                           | 0.70 | 870.00      | 609.00                |
| Angus,Barbara       | Partner/Principal | 10-Apr-20       | T3 - Long Term Projections | Review draft slide deck on comparative US tax treatment of Puerto Rico investments                                                                                                                                                                                                        | 0.20 | 870.00      | 174.00                |
| Aubourg,Rene Wiener | Senior Manager    | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                           | 0.70 | 720.00      | 504.00                |
| Aubourg,Rene Wiener | Senior Manager    | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                           | 0.70 | 720.00      | 504.00                |
| Ban,Menuka          | Manager           | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                           | 0.70 | 595.00      | 416.50                |
| Ban,Menuka          | Manager           | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                           | 0.70 | 595.00      | 416.50                |
| Berger,Daniel L.    | Senior            | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                           | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.    | Senior            | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                           | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.    | Senior            | 10-Apr-20       | T3 - Long Term Projections | Create Scenario 5 for property tax revenue model with head tax                                                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.    | Senior            | 10-Apr-20       | T3 - Long Term Projections | Update PowerPoint slides for presentation to FOMB                                                                                                                                                                                                                                         | 1.30 | 445.00      | 578.50                |
| Burr,Jeremy         | Manager           | 10-Apr-20       | T3 - Long Term Projections | Prepare summary of the Law 70 costs to support revisions to the fiscal plan                                                                                                                                                                                                               | 1.80 | 595.00      | 1,071.00              |
| Chan,Jonathan       | Senior            | 10-Apr-20       | T3 - Plan of Adjustment    | Analyze bank statements as of March 2020 for Lottery accounts to assist with procedures over budget assessment.                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Chan,Jonathan       | Senior            | 10-Apr-20       | T3 - Plan of Adjustment    | Review file names of received document as of 4/10/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                                                                                              | 1.30 | 445.00      | 578.50                |
| Chan,Jonathan       | Senior            | 10-Apr-20       | T3 - Plan of Adjustment    | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 04/10/2020 for accurate testing of account balances.                                                               | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 10-Apr-20       | T3 - Plan of Adjustment    | Review documents uploaded to Relativity on 4/10/2020, in folder of documents received as of 4/7/2020, to ensure documents are tagged to correct accounts and are available for testing March 2020 cash balances. | 1.20 | 445.00      | 534.00                |
| Chan,Jonathan         | Senior            | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare Relativity data export as of 04/10/2020 to reconcile changes in number of accounts reported as of 03/31/2020 testing period.                                                                             | 2.20 | 445.00      | 979.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Apr-20       | T3 - Long Term Projections | Edit letter on cares act funding for Puerto Rico                                                                                                                                                                 | 1.30 | 870.00      | 1,131.00              |
| Chepenik,Adam Brandon | Partner/Principal | 10-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                         | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 10-Apr-20       | T3 - Long Term Projections | Review draft PRIDCO fiscal plan                                                                                                                                                                                  | 1.10 | 870.00      | 957.00                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 and the impact that the reversal would have on municipalities                                                             | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-020 for team review                                                                                                                                           | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-021 for team review                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-022 for team review                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-023 for team review                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-024 for team review                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-025 for team review                                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-03 for team review                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-05 for team review                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-07 for team review                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-08 for team review                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-09 for team review                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury administration determination 2020-10 for team review                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury circular letter 2020-021 for team review                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury circular letter 2020-020 for team review                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for treasury informative bulletin 2020-08 for team review                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-05 for team review                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury circular letter 2020-021 for team review                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-020 for team review                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-021 for team review                                                                                                                                       | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-022 for team review                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-023 for team review                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-024 for team review                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-025 for team review                                                                                                                                       | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-03 for team review                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-07 for team review                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-08 for team review                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-09 for team review                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury administration determination 2020-10 for team review                                                                                                                  | 0.20 | 245.00      | 49.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff  | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury circular letter 2020-020 for team review                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff  | 10-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury informative bulletin 2020-08 for team review                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior | 10-Apr-20       | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and McKinsey Staff to discuss forecasting methodology for COVID-19 related financial impact on IFCUs for Q4'20 and FY21                         | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior | 10-Apr-20       | T3 - Long Term Projections | Review bank account monthly reporting to determine if lottery revenues can help inform any change from COVID-19.                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Eiben,Jaime Rose      | Staff  | 10-Apr-20       | T3 - Long Term Projections | Revise JRS valuation system calculation to update assumptions (including 2017 mortality / discount rates update / TV benefit formula update)                                                                                                    | 2.30 | 271.00      | 623.30                |
| Glavin,Amanda Jane    | Staff  | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane    | Staff  | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane    | Staff  | 10-Apr-20       | T3 - Long Term Projections | Prepare additional bills passed by states in response to COVID                                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff  | 10-Apr-20       | T3 - Long Term Projections | Research bills both enacted and proposed in Puerto Rico in response to COVID 19                                                                                                                                                                 | 1.40 | 245.00      | 343.00                |
| Hurtado,Sergio Danilo | Senior | 10-Apr-20       | T3 - Long Term Projections | Prepare feedback for FOMB staff on EMS roster data                                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Hurtado,Sergio Danilo | Senior | 10-Apr-20       | T3 - Long Term Projections | Review EMS roster analysis prepared by FOMB staff                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Kane,Collin           | Senior | 10-Apr-20       | T3 - Long Term Projections | Calculate paygo costs in valuation system for JRS actives                                                                                                                                                                                       | 1.60 | 405.00      | 648.00                |
| Kane,Collin           | Senior | 10-Apr-20       | T3 - Long Term Projections | Calculate paygo costs in valuation system for JRS inactives (retirees/ beneficiaries/ deferred vested participants).                                                                                                                            | 2.20 | 405.00      | 891.00                |
| Kebhaj,Suhaib         | Senior | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior | 10-Apr-20       | T3 - Long Term Projections | Prepare summary tables of average wage by sector in PR compared to unemployment compensation benefits, to understand employees of which sectors are likely to have less incentive to return to work.                                            | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior | 10-Apr-20       | T3 - Long Term Projections | Develop initial methodology to analyze effect of unemployment compensation on incentive to return to work by sector                                                                                                                             | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior | 10-Apr-20       | T3 - Long Term Projections | Prepare summary tables on unemployment levels in PR                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 10-Apr-20       | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and McKinsey Staff to discuss forecasting methodology for COVID-19 related financial impact on IFCUs for Q4'20 and FY21                         | 0.40 | 445.00      | 178.00                |
| LeBlanc,Samantha      | Staff  | 10-Apr-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY) and D Patel (EY) to discuss GILTI tax and sector development opportunities in PR                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff  | 10-Apr-20       | T3 - Long Term Projections | Update presentation on business tax in Puerto Rico for presentation to Executive Director.                                                                                                                                                      | 1.90 | 245.00      | 465.50                |
| LeBlanc,Samantha      | Staff  | 10-Apr-20       | T3 - Long Term Projections | Update presentation on Section 936 tax in Puerto Rico for presentation to Executive Director.                                                                                                                                                   | 2.30 | 245.00      | 563.50                |
| Leonis,Temisan        | Senior | 10-Apr-20       | T3 - Long Term Projections | Draft email to J. Burr (EY) regarding COFINA Downside Scenario analysis for review.                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 10-Apr-20       | T3 - Long Term Projections | Draft analysis on potential COFINA Downside Scenarios if collection of Pledged Taxes is impaired.                                                                                                                                               | 2.40 | 445.00      | 1,068.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review COFINA First Supplemental Trust Indenture.                                                                                                                                                                                                                      | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan       | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review COFINA FY20 Fiscal Plan.                                                                                                                                                                                                                                        | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan       | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review COFINA Second Supplemental Trust Indenture.                                                                                                                                                                                                                     | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Prepare Overview Summary of the Federal Loan Support Program for the Federal Loan Support Term Sheet Summary                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - PMCCF                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - SMCCF                                                                                                                                                                    | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - TALF                                                                                                                                                                     | 1.40 | 445.00      | 623.00                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review Federal Reserve PR on COVID-19 loans support program to further develop the Summary of Agreement document                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review FY2019 CWFP - Executive Summary                                                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review Primary Market Corporate Credit Facility (PMCCF) term sheet (COVID-19 federal loan support)                                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review publicly available data on the Federal Credit Support Program (COVID-19)                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review Secondary Market Corporate Credit Facility (SMCCF) term sheet (COVID-19 federal loan support)                                                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Review Term Asset-Backed Securities Loan Facility (TALF) term sheet (COVID-19 federal loan support)                                                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Mackie,James         | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Research Law 936                                                                                                                                                                                                                                                       | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Research effect of TCJA on PR                                                                                                                                                                                                                                          | 1.30 | 810.00      | 1,053.00              |
| Mackie,James         | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Research PR corp tax history                                                                                                                                                                                                                                           | 1.30 | 810.00      | 1,053.00              |
| Malhotra,Gaurav      | Partner/Principal  | 10-Apr-20       | T3 - Long Term Projections        | Review long term cash projections and bridge to government fiscal plan                                                                                                                                                                                                 | 2.10 | 870.00      | 1,827.00              |
| Moran-Eserski,Javier | Senior             | 10-Apr-20       | T3 - Long Term Projections        | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 and the impact that the reversal would have on municipalities                                                                                                                   | 1.80 | 445.00      | 801.00                |
| Mullins,Daniel R     | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                        | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                        | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | COVID-19 Unemployment tracking and provision of update to Natalie of current levels of unemployment, new unemployment, new claims, total claims and need for scenario adjustments, creating a nearly real-time monitoring table and estimates of UI benefits by sector | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R     | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | COVIS-19 Revenue Forecasting - designs of elements of improved forecasts and review of near real-time regressors                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 10-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Registry 205 Letter - Assembling components and outlining the draft of the letter                                                                                                                                                         | 4.60 | 810.00      | 3,726.00              |
| Neziroski,David      | Staff              | 10-Apr-20       | T3 - Fee Applications / Retention | Continue to amend exhibit D for February application                                                                                                                                                                                                                   | 3.90 | 245.00      | 955.50                |
| Neziroski,David      | Staff              | 10-Apr-20       | T3 - Fee Applications / Retention | Prepare exhibit D for February application                                                                                                                                                                                                                             | 0.90 | 245.00      | 220.50                |
| Neziroski,David      | Staff              | 10-Apr-20       | T3 - Fee Applications / Retention | Prepare exhibit A for February application                                                                                                                                                                                                                             | 0.70 | 245.00      | 171.50                |
| Neziroski,David      | Staff              | 10-Apr-20       | T3 - Fee Applications / Retention | Prepare exhibit C for February application                                                                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Neziroski,David      | Staff              | 10-Apr-20       | T3 - Fee Applications / Retention | Make amendments to exhibit B per comments received                                                                                                                                                                                                                     | 1.30 | 245.00      | 318.50                |
| Panagiotakis,Sofia   | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections        | Participate on call with N. Irizarry (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to review PRDE agency payroll base case and scenario assumptions contemplated in fiscal plan projections                                                                           | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections        | Prepare law 70 projections for each agency through 2044 based on the individual participants provided by ERS.                                                                                                                                                          | 1.80 | 720.00      | 1,296.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 10-Apr-20       | T3 - Long Term Projections | Review the revised analysis showing POA distributions with the latest CW projections.                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Parks,Ian          | Manager        | 10-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss \$500 bn Federal Stimulus package in CARES act                                                                                                            | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 10-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and S Tajuddin (EY) to discuss topics in the CARES act                                                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 10-Apr-20       | T3 - Long Term Projections | Prepare letter on ARRA Executive Order by Governor Fortuno which created a single Authority to Coordinate PR response / distribution of fund                                                                                                    | 2.10 | 595.00      | 1,249.50              |
| Parks,Ian          | Manager        | 10-Apr-20       | T3 - Long Term Projections | Review ARRA Executive Order by Governor Fortuno which created a single Authority to Coordinate PR response / distribution of fund                                                                                                               | 1.20 | 595.00      | 714.00                |
| Parks,Ian          | Manager        | 10-Apr-20       | T3 - Long Term Projections | Review CARES act to see if Wearable tracing devices are covered                                                                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Patel,Deven V.     | Senior Manager | 10-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss \$500 bn Federal Stimulus package in CARES act                                                                                                            | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 10-Apr-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY) and D Patel (EY) to discuss GILTI tax and sector development opportunities in PR                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 10-Apr-20       | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and McKinsey Staff to discuss forecasting methodology for COVID-19 related financial impact on IFCUs for Q4'20 and FY21                         | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 10-Apr-20       | T3 - Long Term Projections | Research average wage data for PR by NAICS codes at the 3 digit level for analysis                                                                                                                                                              | 1.90 | 245.00      | 465.50                |
| Rai,Aman           | Staff          | 10-Apr-20       | T3 - Long Term Projections | Research average wage data for PR by SOC codes for analysis                                                                                                                                                                                     | 1.20 | 245.00      | 294.00                |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Prepare draft email to Trade and Export Company to follow up on outstanding items for restrictions and confirm status of accounts as of 03/31/2020 testing period cash balances requests                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Send email to Trade and Export Company to follow up on outstanding items for restrictions and confirm status of accounts as of 03/31/2020 testing period cash balances requests                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X002 as of 4/10/2020                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X004 as of 4/10/2020                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X015 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X018 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X022 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X023 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X031 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X048 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 10-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X049 as of 4/10/2020                                                                                                          | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X055 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X157 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X168 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X179 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X190 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X201 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X631 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X632 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X633 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X634 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X635 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X636 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Municipal Finance Agency for account ending in X729 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Sales Tax Financing Corporation (COFINA) for account ending in X002 as of 4/10/2020 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Sales Tax Financing Corporation (COFINA) for account ending in X017 as of 4/10/2020 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Sales Tax Financing Corporation (COFINA) for account ending in X741 as of 4/10/2020 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Sales Tax Financing Corporation (COFINA) for account ending in X885 as of 4/10/2020 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Tourism Development Fund for account ending in X891 as of 4/10/2020                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X181 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X182 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X183 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X184 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X185 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X186 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X187 as of 4/10/2020                                 | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X478 as of 4/10/2020                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X696 as of 4/10/2020                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X661 as of 4/10/2020                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Department of State to follow up on confirmation of no new accounts as of 03/31/2020 testing period cash balances requests                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Education Council to follow up closure date of account at Banco Popular ending in X345 for 03/31/2020 testing period cash balances requests | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Send email to Department of State to follow up on confirmation of no new accounts as of 03/31/2020 testing period cash balances requests                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Education Council to follow up closure date of account at Banco Popular ending in x345 for 03/31/2020 testing period cash balances requests          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/10/2020 for Retirement System of Puerto Rico Judiciary account ending in X000 for 03/31/2020 testing period                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 10-Apr-20       | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/10/2020 for Highway and Transportation Authority for 03/31/2020 testing period                    | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X281 at First Bank as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X759 at First Bank as of 03/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X760 at First Bank as of 03/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X761 at First Bank as of 03/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X120 at American Stock Transfer & Trust Company as of 03/31/2020 testing period.                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X712 at American Stock Transfer & Trust Company as of 03/31/2020 testing period.                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X431 at American Stock Transfer & Trust Company as of 03/31/2020 testing period.                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X287 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for 911 Emergency System Bureau account ending in X962    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X295 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X015 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X104 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X112 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X201 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X023 at Citibank as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X074 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X279 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X058 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X139 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X147 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X155 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X244 at Citibank as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X016 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X024 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X111 at Citibank as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Citibank as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X073 at Citibank as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Citibank as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X103 at Citibank as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for 911 Emergency System Bureau account ending in X267                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for 911 Emergency System Bureau account ending in X945                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X077 at Citibank as of 03/31/2020 testing period.                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X085 at Citibank as of 03/31/2020 testing period.                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of 03/31/2020 testing period.                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X006 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X005 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X008 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Administration for the Development of Agricultural Enterprises account ending in X548 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Administration for the Development of Agricultural Enterprises account ending in X412 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X252 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X254 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X255 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X256 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X257 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X514 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X251 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X373 at Northern Trust as of 03/31/2020 testing period.                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X174 at Northern Trust as of 03/31/2020 testing period.                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X991 at Northern Trust as of 03/31/2020 testing period.                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X884 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X156 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X164 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X172 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X199 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X212 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System of Puerto Rico Judiciary account X538 at Banco Popular as of 03/31/2020 testing period.                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X137 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X153 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X161 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X188 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X397 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 10-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X440 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X459 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X734 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X769 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X595 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X609 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X257 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X273 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X303 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X311 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X935 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X943 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X978 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X986 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X994 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 10-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X044 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Santambrogio,Juan       | Executive Director | 10-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), J. Santambrogio (EY), R. Dougherty (EY) D. Patel (EY) and McKinsey Staff to discuss forecasting methodology for COVID-19 related financial impact on IFCUs for Q4'20 and FY21 | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan       | Executive Director | 10-Apr-20       | T3 - Plan of Adjustment         | Prepare combined TSA projections report incorporating bottoms up build with top down estimate                                                                                                                           | 1.70 | 810.00      | 1,377.00              |
| Santambrogio,Juan       | Executive Director | 10-Apr-20       | T3 - Long Term Projections      | Review macroeconomic update on COVID-19 impact to understand impact on fiscal plan                                                                                                                                      | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan       | Executive Director | 10-Apr-20       | T3 - Long Term Projections      | Review surplus update document on fiscal plan projections to incorporate into 30 year cash projections                                                                                                                  | 1.90 | 810.00      | 1,539.00              |
| Sarna,Shavi             | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Participate on call with N. Irizzary (FOMB), S. Panagiotakis (EY) and S. Sarna (EY) to review PRDE agency payroll base case and scenario assumptions contemplated in fiscal plan projections                            | 0.40 | 720.00      | 288.00                |
| Stuber,Emily Grace      | Senior             | 10-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                | 0.60 | 405.00      | 243.00                |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Review Act 29 analysis for lottery impact considerations.                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                | 2.10 | 720.00      | 1,512.00              |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Review SUT revenues through February 2020 for muni consideration.                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Prepare summary of Act 29 on lottery to send to FOMB                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Review lottery bank account statements for consideration of activity                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tague,Robert            | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Review lottery agency PY vs YTD financial statements for consideration of activity                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed  | Senior Manager     | 10-Apr-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY) and I Parks (EY) and S Tajuddin (EY) to discuss \$500 bn Federal Stimulus package in CARES act                                                                                    | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 10-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and S Tajuddin (EY) to discuss topics in the CARES act                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 10-Apr-20       | T3 - Long Term Projections | Continue to review Main Street Lending Facility for impacts on PR                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 10-Apr-20       | T3 - Plan of Adjustment    | Review CARES Act for disclosure statement summary                                                                                                                                                                                                | 0.90 | 720.00      | 648.00                |
| Tan, Riyandi            | Manager           | 10-Apr-20       | T3 - Plan of Adjustment    | Update cash model presentation to reflect proposed updates to 2020 Fiscal Plan                                                                                                                                                                   | 1.20 | 595.00      | 714.00                |
| Thomas, Richard I       | Partner/Principal | 10-Apr-20       | T3 - Plan of Adjustment    | Review current status of engagement outreach procedures to obtain information necessary to report on March 2020 cash balances.                                                                                                                   | 0.60 | 870.00      | 522.00                |
| Venkatramanan, Siddhu   | Manager           | 10-Apr-20       | T3 - Plan of Adjustment    | Update fields within Relativity workspace to implement changes for the 03/31/20 testing period for the week ending 04/10/2020                                                                                                                    | 1.70 | 595.00      | 1,011.50              |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Finalize hospital funding section for Governor Garced letter                                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Finalize hospital funding section for PROMESA presentation                                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Finalize PHSS funding section for Governor Garced letter                                                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Finalize PHSS funding section for PROMESA presentation                                                                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Refine and update hospital funding section for Governor Garced letter                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Refine and update hospital funding section for PROMESA presentation                                                                                                                                                                              | 0.90 | 245.00      | 220.50                |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Refine and update PHSS funding section for Governor Garced letter                                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Refine and update PHSS funding section for PROMESA presentation                                                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Review and update Puerto Rico education benefits PROMESA website posting                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Young, Ryan             | Staff             | 10-Apr-20       | T3 - Long Term Projections | Review and update Puerto Rico health care benefits PROMESA website posting                                                                                                                                                                       | 1.80 | 245.00      | 441.00                |
| Zhao, Leqi              | Staff             | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 245.00      | 171.50                |
| Zhao, Leqi              | Staff             | 10-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing EY team estimates against McKinsey team's estimates with D. Mullins (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                  | 0.70 | 245.00      | 171.50                |
| Angus, Barbara          | Partner/Principal | 11-Apr-20       | T3 - Long Term Projections | Research GILTI and US tax treatment of Puerto Rico                                                                                                                                                                                               | 2.80 | 870.00      | 2,436.00              |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Add executive order 2020-026 to 032 to document library for team review                                                                                                                                                                          | 0.70 | 245.00      | 171.50                |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Add treasury circular letter 2020-022 and 023 to document library for team review                                                                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Add treasury informative bulletin 2020-09 and 10 to document library for team review                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury circular letter 2020-022 for team review                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury circular letter 2020-023 for team review                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-026 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-027 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-028 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-029 for team review                                                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-030 for team review                                                                                                                                                                       | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-031 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-032 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury informative bulletin 2020-09 for team review                                                                                                                                                          | 0.50 | 245.00      | 122.50                |
| Dorgo, Michael James    | Staff             | 11-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English treasury informative bulletin 2020-10 for team review                                                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Dougherty, Ryan Curran  | Senior            | 11-Apr-20       | T3 - Long Term Projections | Review initial consolidation of capex requests in order to input into review template.                                                                                                                                                           | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| LeBlanc,Samantha      | Staff              | 11-Apr-20       | T3 - Long Term Projections      | Research impact of GILTI tax on Puerto Rican business for presentation to FOMB staff.                                                             | 1.40 | 245.00      | 343.00                |
| LeBlanc,Samantha      | Staff              | 11-Apr-20       | T3 - Long Term Projections      | Research impact of Section 936 tax on Puerto Rican business for presentation to FOMB staff.                                                       | 1.70 | 245.00      | 416.50                |
| Levy,Sheva R          | Partner/Principal  | 11-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                          | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 11-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                          | 1.30 | 721.00      | 937.30                |
| Mackie,James          | Executive Director | 11-Apr-20       | T3 - Long Term Projections      | Prepare calculations for effect of TCJA on PR and Ireland                                                                                         | 1.90 | 810.00      | 1,539.00              |
| Mackie,James          | Executive Director | 11-Apr-20       | T3 - Long Term Projections      | Review slides for presentation on expanded GILTI for PR                                                                                           | 0.90 | 810.00      | 729.00                |
| Parks,Ian             | Manager            | 11-Apr-20       | T3 - Long Term Projections      | Review Education website highlights for PROMESA Website landing page                                                                              | 1.40 | 595.00      | 833.00                |
| Patel,Deven V.        | Senior Manager     | 11-Apr-20       | T3 - Long Term Projections      | Review and update strategic investment and tax policy slides including purpose, PR footprint, existing policy and review strategic considerations | 1.40 | 720.00      | 1,008.00              |
| Angus,Barbara         | Partner/Principal  | 12-Apr-20       | T3 - Long Term Projections      | Revise draft slide deck on comparative US tax treatment of Puerto Rico investments                                                                | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal  | 12-Apr-20       | T3 - Long Term Projections      | Research Medicaid ffs vs. Medicaid advantage language from HHS disbursements to Puerto Rico                                                       | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 12-Apr-20       | T3 - Long Term Projections      | Review and comment on gildi materials for presentation to N Jaresko (FOMB)                                                                        | 1.40 | 870.00      | 1,218.00              |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-026 for team review                                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-027 for team review                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-028 for team review                                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-029 for team review                                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-030 for team review                                                                            | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-031 for team review                                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-032 for team review                                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for treasury circular letter 2020-022 for team review                                                                   | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for treasury circular letter 2020-023 for team review                                                                   | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for treasury informative bulletin 2020-09 for team review                                                               | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff              | 12-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for treasury informative bulletin 2020-10 for team review                                                               | 0.50 | 245.00      | 122.50                |
| Kebhaj,Suhaib         | Senior             | 12-Apr-20       | T3 - Long Term Projections      | Update 205 letter on land registration and GIS system implementation                                                                              | 1.60 | 445.00      | 712.00                |
| LeBlanc,Samantha      | Staff              | 12-Apr-20       | T3 - Long Term Projections      | Create presentation on the legislation concerning the tax code for US businesses in Puerto Rico for presentation to FOMB staff.                   | 2.30 | 245.00      | 563.50                |
| LeBlanc,Samantha      | Staff              | 12-Apr-20       | T3 - Long Term Projections      | Review and analyze the impact of Pharma companies in Puerto Rico.                                                                                 | 3.30 | 245.00      | 808.50                |
| Levine,Adam           | Senior             | 12-Apr-20       | T3 - Long Term Projections      | Prepare Overview Summary of the Federal Loan Support Program for the Federal Loan Support Term Sheet Summary - MSLP Summary                       | 1.60 | 445.00      | 712.00                |
| Mackie,James          | Executive Director | 12-Apr-20       | T3 - Long Term Projections      | Edit GILTI/pharma slides                                                                                                                          | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 12-Apr-20       | T3 - Long Term Projections      | Review B Angus' comments on GILTI/pharma slides                                                                                                   | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 12-Apr-20       | T3 - Long Term Projections      | Review GILTI/pharma slides in order to provide comments to team                                                                                   | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 12-Apr-20       | T3 - Long Term Projections      | Land - Property Registration 205 letter - Organizing/compiling 25 page annex                                                                      | 1.60 | 810.00      | 1,296.00              |
| Parks,Ian             | Manager            | 12-Apr-20       | T3 - Long Term Projections      | Reviewing Other CARES Provisions website highlights for PROMESA Website landing page                                                              | 2.10 | 595.00      | 1,249.50              |
| Patel,Deven V.        | Senior Manager     | 12-Apr-20       | T3 - Long Term Projections      | Review CARES Act provisions at request of G Ojeda (FOMB) in connection with Mayors' request about potential funding for COVID tracking            | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.        | Senior Manager     | 12-Apr-20       | T3 - Long Term Projections      | Reviewed and updated Strategic and Tax policy for investment deck in preparation for discussion with N Jaresko (FOMB)                             | 1.20 | 720.00      | 864.00                |
| Santambrogio,Juan     | Executive Director | 12-Apr-20       | T3 - Long Term Projections      | Review Law 70 analysis by agency to determine costs to be incorporated into fiscal plan projections                                               | 0.60 | 810.00      | 486.00                |
| Tague,Robert          | Senior Manager     | 12-Apr-20       | T3 - Long Term Projections      | Analyze AAFAF questions related to lottery impact from COVID                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague,Robert          | Senior Manager     | 12-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                          | 1.30 | 720.00      | 936.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Angus,Barbara       | Partner/Principal | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and N Jaresko (FOMB) to present findings on US Tax Strategies in Puerto Rico.                                                                                             | 0.80 | 870.00      | 696.00                |
| Angus,Barbara       | Partner/Principal | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and T Fuentes (FOMB) to discuss proposed legislation concerning tax code for US business subsidiaries in Puerto Rico.                                                     | 0.80 | 870.00      | 696.00                |
| Aubourg,Rene Wiener | Senior Manager    | 13-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                               | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener | Senior Manager    | 13-Apr-20       | T3 - Long Term Projections | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                                                                                       | 1.90 | 720.00      | 1,368.00              |
| Aubourg,Rene Wiener | Senior Manager    | 13-Apr-20       | T3 - Long Term Projections | Review empirical literature on elasticities of unemployment duration (with respect to unemployment benefit level and with respect to unemployment benefit duration) in the U.S. at the state and national level.                                                                               | 2.90 | 720.00      | 2,088.00              |
| Ban,Menuka          | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                               | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager           | 13-Apr-20       | T3 - Long Term Projections | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                                                                                       | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka          | Manager           | 13-Apr-20       | T3 - Long Term Projections | Review jobless claim updated numbers to understand if their input to the macro model are still tracking                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager           | 13-Apr-20       | T3 - Long Term Projections | Update the economic impact study framework inflight of new jobless claims                                                                                                                                                                                                                      | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.    | Senior            | 13-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                               | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.    | Senior            | 13-Apr-20       | T3 - Long Term Projections | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                                                                                       | 1.90 | 445.00      | 845.50                |
| Berger,Daniel L.    | Senior            | 13-Apr-20       | T3 - Long Term Projections | Create "Nowcaste" data from google trends to be read into forecasting models                                                                                                                                                                                                                   | 1.90 | 445.00      | 845.50                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Lopez (FOMB) and J Burr (EY) to discuss the gaming commission measures split from tourism and the upcoming call with both agencies                                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in call with J Burr (EY) and R Dougherty (EY) to discuss cigarette tax flow of funds to PRITA in Fiscal Plan.                                                                                                                                                                      | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in meeting with C Good (EY) and J Burr (EY) to prepare for the discussion with ERS regarding the FY21 PayGo budget calculations                                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in meeting with C Tirado (ERS), M Alvarez (AAFAF), M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Tajuddin (EY), C Good (EY), and J Burr (EY) to discuss the FY21 PayGo budget calculations including the increase in TRS as well as impacts to the FY20 budget to actuals | 1.20 | 595.00      | 714.00                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in meeting with D Patel (EY), R Dougherty (EY), S Tajuddin (EY) and J Burr (EY) to discuss the cigarette revenues flow of funds and magnitude to support an impact assessment of COVID-19                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the reserve requirements for SIFC and the impact to surplus cash                                                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Prepare comparison of FY19, FY20 and FY21 PayGo by system to support discussions with ERS                                                                                                                                                                                                      | 2.20 | 595.00      | 1,309.00              |
| Burr,Jeremy         | Manager           | 13-Apr-20       | T3 - Long Term Projections | Prepare summary of gaming commission measures issues to begin revision discussions with McKinsey                                                                                                                                                                                               | 0.40 | 595.00      | 238.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 13-Apr-20       | T3 - Long Term Projections      | Prepare summary of the FY21 budget submission from OMB for costs related to PREPA/PRASA to support updates to the fiscal plan                                                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 13-Apr-20       | T3 - Long Term Projections      | Provide feedback on the impact to COFINA in the event of a shortfall in SUT                                                                                                                                                                                                                                                                         | 1.20 | 595.00      | 714.00                |
| Chan,Jonathan         | Senior            | 13-Apr-20       | T3 - Plan of Adjustment         | Prepare request to eDiscovery team with detailed parameters for changes required to Relativity platform as of 04/13/2020 to accurately reflect balances periods, including update of automated system response to saving changes; re-uploading documents that cannot be displayed in the Relativity viewer for accurate reporting as of March 2020. | 1.20 | 445.00      | 534.00                |
| Chan,Jonathan         | Senior            | 13-Apr-20       | T3 - Plan of Adjustment         | Review documents uploaded to Relativity on 4/13/2020, in folder of documents received as of 4/7/2020, to ensure documents are available for testing March 2020 cash balances.                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Chepenik,Adam Brandon | Partner/Principal | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and N Jaresko (FOMB) to present findings on US Tax Strategies in Puerto Rico.                                                                                                                                                  | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and T Fuentes (FOMB) to discuss proposed legislation concerning tax code for US business subsidiaries in Puerto Rico.                                                                                                          | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with V Bernal (FOMB) and A Chepenik (EY) to discuss edits to prideco materials                                                                                                                                                                                                                                                  | 0.30 | 870.00      | 261.00                |
| Culp,Noelle B.        | Staff             | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                            | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.        | Staff             | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                            | 0.70 | 271.00      | 189.70                |
| Dorgo,Michael James   | Staff             | 13-Apr-20       | T3 - Long Term Projections      | Prepare analysis of municipality revenue impacts from Act 29, electronic lottery, CW subsidy and delinquent tax collection                                                                                                                                                                                                                          | 2.20 | 245.00      | 539.00                |
| Dorgo,Michael James   | Staff             | 13-Apr-20       | T3 - Long Term Projections      | Prepare an initial analysis slide for municipality FP revenue impact for a deck outlining municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                                                                                                            | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 13-Apr-20       | T3 - Long Term Projections      | Prepare an initial analysis slide for municipality revenue impact, if act 29 stands, for a deck outlining municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                                                                                            | 1.00 | 245.00      | 245.00                |
| Dorgo,Michael James   | Staff             | 13-Apr-20       | T3 - Long Term Projections      | Prepare exec summary slide for a deck outlining the municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 13-Apr-20       | T3 - Long Term Projections      | Prepare an objective slide for a deck outlining the municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY) and R Dougherty (EY) to discuss SRF revenue loss forecast after updating with new macroeconomic projections.                                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with J Burr (EY) and R Dougherty (EY) to discuss cigarette tax flow of funds to PRITA in Fiscal Plan.                                                                                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), S Sarna (EY), and R Dougherty (EY) to discuss fiscal plan updates related to Special Revenue Funds and baseline builds                                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with D Patel (EY), R Dougherty (EY), S Tajuddin (EY) and J Burr (EY) to discuss the cigarette revenues flow of funds and magnitude to support an impact assessment of COVID-19                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Prepare list of programs for DOJ with the individual requests for additional attorneys in order to receive benchmarking analysis on case load to attorneys.                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Prepare projected budgets for Education based on May 2019 Fiscal Plan.                                                                                                                                                                                                                                                                              | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Prepare summary of TSA impact from IFCU based on updated macro projections.                                                                                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior            | 13-Apr-20       | T3 - Long Term Projections      | Review Fiscal Plan waterfall of cigarette revenue for differences in the Law.                                                                                                                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Review rightsizing model for instances where payroll actuals update was made and incorporated to ensure reduction methodology is accurate.                                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Update DOJ recommendation based on additional information on the Land Registry revenue.                                                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Update SRF build from May 2019 to inform changes to new Fiscal Plan.                                                                                                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Update SRF revenue loss analysis based on updated macroeconomic projections in order to provide update in COVID deck.                                                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Eiben,Jaime Rose      | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Revise valuation system coding of the JRS bonuses payments for deferred participants                                                                                                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Eiben,Jaime Rose      | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Calculate the paygo associated to new entrants for JRS over the projection period                                                                                                                                                                                                              | 0.70 | 271.00      | 189.70                |
| Eiben,Jaime Rose      | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Revise valuation system coding to update the mortality assumptions in comparison to the 2017 Milliman JRS report                                                                                                                                                                               | 0.70 | 271.00      | 189.70                |
| Eiben,Jaime Rose      | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Revise JRS freeze coding on calculations with updated Milliman data                                                                                                                                                                                                                            | 0.80 | 271.00      | 216.80                |
| Glavin,Amanda Jane    | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                               | 0.60 | 245.00      | 147.00                |
| Glavin,Amanda Jane    | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Research all state bills passed that declare a state of emergency in response to COVID 19                                                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Glavin,Amanda Jane    | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Review California legislation related to COVID 19 responses to identify the sources of funds                                                                                                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff   | 13-Apr-20       | T3 - Long Term Projections      | Review State bills in response to COVID 19 to identify provisions related to appropriations                                                                                                                                                                                                    | 1.70 | 245.00      | 416.50                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with C Good (EY) and J Burr (EY) to prepare for the discussion with ERS regarding the FY21 PayGo budget calculations                                                                                                                                                    | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with C Tirado (ERS), M Alvarez (AAFAF), M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Tajuddin (EY), C Good (EY), and J Burr (EY) to discuss the FY21 PayGo budget calculations including the increase in TRS as well as impacts to the FY20 budget to actuals | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Long Term Projections      | Review FP summary of impact of PRIDCO removal for McKinsey                                                                                                                                                                                                                                     | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.70 | 519.00      | 363.30                |
| Hurtado,Sergio Danilo | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Amend DPS 1-pager analyses to incorporate potential transfer between agencies for payroll needs                                                                                                                                                                                                | 1.60 | 445.00      | 712.00                |
| Hurtado,Sergio Danilo | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Prepare agenda for EMS meeting to discuss staffing needs                                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Hurtado,Sergio Danilo | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Prepare information request list for EMS to support staffing request                                                                                                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Kane,Collin           | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Review results of JRS deferred vested liabilities to valuation report.                                                                                                                                                                                                                         | 1.20 | 405.00      | 486.00                |
| Kane,Collin           | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Revise valuation system coding for deferred vested records to be consistent with data provided in Milliman census                                                                                                                                                                              | 2.30 | 405.00      | 931.50                |
| Kebhaj,Suhaib         | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                               | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 13-Apr-20       | T3 - Long Term Projections      | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                                                                                       | 1.90 | 445.00      | 845.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------|--------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Update subsector wage data using various sources to analyze effect of unemployment compensation on incentive to return to work by sector                                                                                                   | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Calculate employment distribution by subsector to analyze effect of unemployment compensation on incentive to return to work by sector,                                                                                                    | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Merge sector employment and wage statistics with analysis on essential and non essential sectors                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Provide data on weekly initial jobless claims for modeling macro effect of covid                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Provide edits to 205 letter on land registration and GIS system implementation                                                                                                                                                             | 2.60 | 445.00      | 1,157.00              |
| Kebhaj,Suhaib    | Senior | 13-Apr-20       | T3 - Long Term Projections | Update charts and figures for 205 letter on land registration and GID system implementation                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| LeBlanc,Samantha | Staff  | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and N Jaresko (FOMB) to present findings on US Tax Strategies in Puerto Rico.                                         | 0.80 | 245.00      | 196.00                |
| LeBlanc,Samantha | Staff  | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and T Fuentes (FOMB) to discuss proposed legislation concerning tax code for US business subsidiaries in Puerto Rico. | 0.80 | 245.00      | 196.00                |
| LeBlanc,Samantha | Staff  | 13-Apr-20       | T3 - Long Term Projections | Create presentation on the pharma industry and impacts of Section 936 in Puerto Rico for presentation to Executive Director of FOMB.                                                                                                       | 1.20 | 245.00      | 294.00                |
| LeBlanc,Samantha | Staff  | 13-Apr-20       | T3 - Long Term Projections | Create presentation on the pharma industry and impacts of Section 936 in Puerto Rico for presentation to Executive Director of FOMB.                                                                                                       | 1.30 | 245.00      | 318.50                |
| LeBlanc,Samantha | Staff  | 13-Apr-20       | T3 - Long Term Projections | Review and analyze federal fund matching program for ADSEF.                                                                                                                                                                                | 1.70 | 245.00      | 416.50                |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to answer Bernal's PRIDCO Fiscal Plan related questions.                                                                                    | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Review J. Burr (EY)'s commentary and questions regarding my COFINA Downside Scenario analysis.                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Revise prior COFINA analysis to address questions posed by J. Burr (EY).                                                                                                                                                                   | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Send revised COFINA Downside Scenario analysis to J. Burr (EY) for review.                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Review COFINA FY20 Budget Resolution.                                                                                                                                                                                                      | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan   | Senior | 13-Apr-20       | T3 - Long Term Projections | Review COFINA FY20 Budget.                                                                                                                                                                                                                 | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to answer Bernal's PRIDCO Fiscal Plan related questions.                                                                                    | 0.20 | 445.00      | 89.00                 |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Credit Support Term Sheets Summary (COVID-19 federal loan support) - CPFF                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MLF                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MSELF                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MSNLF                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - PDCF                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - PPPLF                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Review Commercial Paper Funding Facility (CPFF) term sheet (COVID-19 federal loan support)                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Review Main Street Expanded Loan Facility (MSELF) term sheet (COVID-19 federal loan support)                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Levine,Adam      | Senior | 13-Apr-20       | T3 - Long Term Projections | Review Main Street New Loan Facility (MSNLF) term sheet (COVID-19 federal loan support)                                                                                                                                                    | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Review Paycheck Protection Plan Liquidity Facility (PPPLF) term sheet (COVID-19 federal loan support)                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Review Primary Dealer Credit Facility (PDCF) term sheet (COVID-19 federal loan support)                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Review Secondary Market Corporate Credit Facility public documents (COVID-19 federal loan support)                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support)                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MLF                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MSELF                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MSNLF                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - PMCCF                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - PPPLF                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - SMCCF                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - TALF                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R         | Partner/Principal  | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                   | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R         | Partner/Principal  | 13-Apr-20       | T3 - Long Term Projections      | Review updates to PayGo projections for McKinsey to reflect PRIDCO adjustments                                                                                                                                                             | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 13-Apr-20       | T3 - Plan of Adjustment         | Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss age provision for Social Security option                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                   | 0.60 | 721.00      | 432.60                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and N Jaresko (FOMB) to present findings on US Tax Strategies in Puerto Rico.                                         | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and T Fuentes (FOMB) to discuss proposed legislation concerning tax code for US business subsidiaries in Puerto Rico. | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)           | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                                   | 1.90 | 810.00      | 1,539.00              |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Research history of state repaying unemployment trust fund borrowing                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Research fiscal lag in ARRA, CBO paper                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Research which companies left PR following repeal of 936/passage of TCJA                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Review 205 letter on disaster relief                                                                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Review slides for GILTI/pharma discussion                                                                                                                                                                                                  | 0.20 | 810.00      | 162.00                |
| Moran-Eserski,Javier | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss which properties (based on land type) receive the least amount of exonerations and are therefore subject to higher taxes                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Prepare a preliminary analysis to quantify the incremental annual shortfall municipalities would experience if act 29 is repealed due to the decline in lottery funds                                                                      | 1.70 | 445.00      | 756.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 13-Apr-20       | T3 - Long Term Projections        | Prepare a preliminary analysis to quantify the incremental year-to-date (as of April 2020) shortfall municipalities would experience if act 29 is repealed due to the decline in lottery funds                                   | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 13-Apr-20       | T3 - Long Term Projections        | Prepare an analysis to calculate the average tax liability per property across the different land types                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 13-Apr-20       | T3 - Long Term Projections        | Update presentation materials highlighting the breakdown of real property by land type (including taxable values and effective tax rate for each) to incorporate comments received from the team                                 | 1.60 | 445.00      | 712.00                |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Participate in call with J York (Conway) and D Mullins (EY) and S Tajuddin (EY) to discuss revenue forecasting                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Strategy session on stimulus impact / economic impact update with D Mullins (EY), M Ban(EY), R Aubourg (EY), J Mackie (EY), A Kebhaj (EY), D Berger (EY)                                                                         | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | COVID_19 Unemployment Trust fund - borrowing to cover deficiency and provisions for repayment                                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Tax Registration 205 letter report - developing, editing/revising augmenting recommendations for phased approach to implementation                                                                  | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | COVID-19 Estimates of economic impact and effects of Federal stimulus                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Tax Registration 205 letter report - Developing, drafting, editing/revising HUD requirement issues                                                                                                  | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Tax Registration 205 letter report - Organizing, revising/augmenting five substantive annexes on state experiences                                                                                  | 2.70 | 810.00      | 2,187.00              |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Tax Registration 205 letter report - review of draft components organization, needed adjustments, augmentations                                                                                     | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 13-Apr-20       | T3 - Long Term Projections        | Property Tax Reform - Real Estate Transfer Taxes, experience of the states and review of Puerto Rico                                                                                                                             | 0.60 | 810.00      | 486.00                |
| Neziroski,David      | Staff              | 13-Apr-20       | T3 - Fee Applications / Retention | Continue to make amendments to exhibit B                                                                                                                                                                                         | 2.30 | 245.00      | 563.50                |
| Neziroski,David      | Staff              | 13-Apr-20       | T3 - Fee Applications / Retention | Make additional changes to exhibit D for February application                                                                                                                                                                    | 3.40 | 245.00      | 833.00                |
| Nguyen,Jimmy         | Staff              | 13-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                         | 1.70 | 271.00      | 460.70                |
| Nguyen,Jimmy         | Staff              | 13-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                         | 1.80 | 271.00      | 487.80                |
| Nguyen,Jimmy         | Staff              | 13-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                         | 1.90 | 271.00      | 514.90                |
| Panagiotakis,Sofia   | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY), S Sarna (EY), and R Dougherty (EY) to discuss fiscal plan updates related to Special Revenue Funds and baseline builds                                                             | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia   | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections        | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss key elements of early retirement plans including VTP, Law 211, and Law 70 and assumptions incorporated in fiscal plan projections                     | 1.90 | 720.00      | 1,368.00              |
| Panagiotakis,Sofia   | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections        | Participate in call with N. Lawson (McKinsey) to discuss Law 70 projections based on data provided by ERS as compared to the FP projections.                                                                                     | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia   | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections        | Review the adjustment for Payroll Actuals done in 2019 in the FP and the impact in has on rightsizing.                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Parks,Ian            | Manager            | 13-Apr-20       | T3 - Long Term Projections        | Analyze amounts of SNAP that PR is estimated to be eligible for                                                                                                                                                                  | 0.60 | 595.00      | 357.00                |
| Parks,Ian            | Manager            | 13-Apr-20       | T3 - Long Term Projections        | Clean up of CARES spreadsheet for easy readability and removal of out of date information                                                                                                                                        | 3.10 | 595.00      | 1,844.50              |
| Parks,Ian            | Manager            | 13-Apr-20       | T3 - Long Term Projections        | Update CARES provisions for the 30bn hospitals and forwarding relevant information to the FOMB                                                                                                                                   | 0.60 | 595.00      | 357.00                |

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| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and N Jaresko (FOMB) to present findings on US Tax Strategies in Puerto Rico.                                         | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), S LeBlanc (EY), J Mackie (EY), B Angus (EY), G Ojeda (FOMB), and T Fuentes (FOMB) to discuss proposed legislation concerning tax code for US business subsidiaries in Puerto Rico. | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY) and R Dougherty (EY) to discuss SRF revenue loss forecast after updating with new macroeconomic projections.                                                                                         | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Participate in meeting with D Patel (EY), R Dougherty (EY), S Tajuddin (EY) and J Burr (EY) to discuss the cigarette revenues flow of funds and magnitude to support an impact assessment of COVID-19                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Research and review NAP program in Fed stimulus packages at request of FOMB                                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Review and comment on Strategic Tax Considerations presentation for review with N Jaresko (FOMB)                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Review Fed Stimulus management draft letter from FOMB to CW prior to sharing with FOMB                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Review Puerto Rico investment Risks and opportunities slide for application in Strategic Tax Considerations presentation                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Review updated IFCU analysis which includes impact on IFCU forecasts                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Review updated revenue forecast growth for application in IFCU forecasts                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 13-Apr-20       | T3 - Long Term Projections | Reviewed updated of Fed Stimulus database in preparation for weekly COVID working group call.                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 13-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)           | 0.60 | 245.00      | 147.00                |
| Rai,Aman           | Staff          | 13-Apr-20       | T3 - Long Term Projections | Research average wage in Puerto Rico by sector by occupation for the 600 benefit analysis                                                                                                                                                  | 2.10 | 245.00      | 514.50                |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/13/2020 for Socioeconomic Development of the Family Administration for 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/13/2020 for Culebra Conservation and Development Authority for 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/13/2020 for Fiscal Agency & Financial Advisory Authority (AAFAF) for 03/31/2020 testing period.                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/13/2020 for Fiscal Agency & Financial Advisory Authority (AAFAF) account ending in X241 for 03/31/2020 testing period.                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/13/2020 for Fiscal Agency & Financial Advisory Authority (AAFAF) account ending in X918 for 03/31/2020 testing period.                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/13/2020 for Fiscal Agency & Financial Advisory Authority (AAFAF) account ending in X775 for 03/31/2020 testing period.                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Prepare draft email to Fiscal Agency & Financial Advisory Authority (AAFAF) to follow up on closure date of account at First bank ending in X717 as of 03/31/2020 testing period cash balances requests.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-Apr-20       | T3 - Plan of Adjustment    | Send email to Fiscal Agency & Financial Advisory Authority (AAFAF) to follow up on closure date of account at First bank ending in X717 as of 03/31/2020 testing period cash balances requests.                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/13/2020 for Department of State for 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Education Council to follow up on closure date of account at Banco Popular ending in X611 as of 03/31/2020 testing period cash balances requests. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Education Council to follow up on closure date of account at Banco Popular ending in X611 as of 03/31/2020 testing period cash balances requests.          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Department of State to clarify information related to new/closed accounts received on 4/13/2020 for 03/31/2020 testing period.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Send email to Department of State to clarify information related to new/closed accounts received on 4/13/2020 for 03/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Trade and Export Company to follow up on outstanding items for restrictions for account x434 as of 03/31/2020 testing period cash balances requests.          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Send email to Trade and Export Company to follow up on outstanding items for restrictions for account x434 as of 03/31/2020 testing period cash balances requests.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X578 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X537 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X545 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X004 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X012 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X434 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X629 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X637 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X653 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X661 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X688 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X718 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X726 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X444 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X452 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X460 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X009 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X148 as of 4/13/2020.                                                          | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X156 as of 4/13/2020.                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X164 as of 4/13/2020.                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X414 at Oriental Bank as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X677 at Oriental Bank as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X073 at Oriental Bank as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X345 at Oriental Bank as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X703 at Oriental Bank as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X145 at Oriental Bank as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X472 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X673 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X578 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X571 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X871 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X891 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X707 at Oriental Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X178 at Oriental Bank as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X579 at Oriental Bank as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X378 at Oriental Bank as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X968 at Oriental Bank as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X279 at Oriental Bank as of 03/31/2020 testing period.                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X114 at Oriental Bank as of 03/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X810 at Oriental Bank as of 03/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X016 at Oriental Bank as of 03/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Industrial Tourist Educational Medical and Environmental Control Facilities account X123 at Oriental Bank as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Police Bureau account X087 at Oriental Bank as of 03/31/2020 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X672 at Oriental Bank as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X574 at Oriental Bank as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X874 at Oriental Bank as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X489 at Oriental Bank as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X673 at Oriental Bank as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X022 at Oriental Bank as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institute of Puerto Rican Culture account X489 at Oriental Bank as of 03/31/2020 testing period.                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X002 at Oriental Bank as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X885 at Oriental Bank as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X741 at Oriental Bank as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Finance Corporation account X710 at Oriental Bank as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X696 at Oriental Bank as of 03/31/2020 testing period.                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X478 at Oriental Bank as of 03/31/2020 testing period.                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Tourism Development Fund account X891 at Oriental Bank as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Development Fund account X392 at Oriental Bank as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X052 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X060 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X277 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Teacher Retirement System account X036 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X567 at First Bank as of 03/31/2020 testing period.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X719 at First Bank as of 03/31/2020 testing period.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X292 at First Bank as of 03/31/2020 testing period.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X282 at First Bank as of 03/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X280 at First Bank as of 03/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Energy Commission account X064 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office for Community and Socioeconomic Development of Puerto Rico account X753 at Banco Popular as of 03/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X210 at Banco Popular as of 03/31/2020 testing period.                                                             | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X560 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X706 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Teacher Retirement System account X117 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System of Puerto Rico Judiciary account X199 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X485 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X438 at Banco Popular as of 03/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X446 at Banco Popular as of 03/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X454 at Banco Popular as of 03/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X462 at Banco Popular as of 03/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Authority de Puerto Rico account X171 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X369 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X208 at Banco Popular as of 03/31/2020 testing period.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X377 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X717 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X725 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X302 at Banco Popular as of 03/31/2020 testing period.                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X628 at Banco Popular as of 03/31/2020 testing period.                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X015 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X205 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X213 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X748 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Statistics Institute of PR account X974 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X329 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X337 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X345 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X353 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X689 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X258 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X408 at Banco Popular as of 03/31/2020 testing period.                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X030 at Banco Popular as of 03/31/2020 testing period.                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X171 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X312 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X503 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X577 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X585 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X211 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X238 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X406 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X432 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X333 at Banco Popular as of 03/31/2020 testing period.                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Administration for the Development of Agricultural Enterprises account X548 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X892 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X546 at Banco Popular as of 03/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X554 at Banco Popular as of 03/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X944 at Banco Popular as of 03/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X147 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X204 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X998 at Banco Popular as of 03/31/2020 testing period.                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Administration for the Development of Agricultural Enterprises account ending in X517 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X475 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X483 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X491 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X521 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X610 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X629 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X688 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X718 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Energy Commission account X056 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Telecommunications Regulatory Board account X159 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X636 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X644 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X664 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X861 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Land Authority de Puerto Rico account X621 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Land Authority de Puerto Rico account X648 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Solid Waste Authority account X296 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Solid Waste Authority account X544 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Economic Development Bank for Puerto Rico account X110 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 13-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X652 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with C Tirado (ERS), M Alvarez (AAFAF), M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Tajuddin (EY), C Good (EY), and J Burr (EY) to discuss the FY21 PayGo budget calculations including the increase in TRS as well as impacts to the FY20 budget to actuals | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY) and J Burr (EY) to discuss the reserve requirements for SIFC and the impact to surplus cash                                                                                                                                                    | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Review paygo projections information for the fiscal plan with removal of PRIDCO                                                                                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Review potential impact on Puerto Rico Integrated Transit Authority from COVID-19                                                                                                                                                                                                              | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 13-Apr-20       | T3 - Long Term Projections      | Review projected impact on individual revenue line items for non-general fund revenues from COVID-19                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 13-Apr-20       | T3 - Plan of Adjustment         | Review updated cash projections for 30 years reflecting updated fiscal plan unrestricted surplus                                                                                                                                                                                               | 1.20 | 810.00      | 972.00                |
| Sarna, Shavi            | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), S Sarna (EY), and R Dougherty (EY) to discuss fiscal plan updates related to Special Revenue Funds and baseline builds                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Sarna, Shavi            | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss key elements of early retirement plans including VTP, Law 211, and Law 70 and assumptions incorporated in fiscal plan projections                                                                                   | 1.90 | 720.00      | 1,368.00              |
| Stricklin, Todd         | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Calculate the impact of the cash refund annuity for disability benefits within the PREPA valuation system model with freeze year 2021                                                                                                                                                          | 1.60 | 405.00      | 648.00                |
| Stricklin, Todd         | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Calculate the impact of the cash refund annuity for death benefits within the PREPA valuation system model with freeze year 2021                                                                                                                                                               | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd         | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Calculate the impact of the cash refund annuity for retirement benefits within the PREPA valuation system model with freeze year 2021                                                                                                                                                          | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd         | Senior             | 13-Apr-20       | T3 - Long Term Projections      | Calculate the impact on the projected PREPA liability of the disability benefits within the PREPA valuation system model with freeze year 2021                                                                                                                                                 | 2.30 | 405.00      | 931.50                |
| Stuber, Emily Grace     | Senior             | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.30 | 405.00      | 121.50                |
| Tague, Robert           | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss which properties (based on land type) receive the least amount of exonerations and are therefore subject to higher taxes                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 13-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Review real property overview analysis slides for inventory tax repeal analysis to provide comments to team                                                                                                                                                                                    | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Review lottery revenue analysis received from Conway                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Review lottery analysis to assess drivers of shortfall                                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with J York (Conway) and D Mullins (EY) and S Tajuddin (EY) to discuss revenue forecasting                                                                                                                                                                                 | 0.50 | 720.00      | 360.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to answer Bernal's PRIDCO Fiscal Plan related questions.                                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with C Tirado (ERS), M Alvarez (AAFAF), M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Tajuddin (EY), C Good (EY), and J Burr (EY) to discuss the FY21 PayGo budget calculations including the increase in TRS as well as impacts to the FY20 budget to actuals | 1.20 | 720.00      | 864.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 13-Apr-20       | T3 - Long Term Projections      | Participate in meeting with D Patel (EY), R Dougherty (EY), S Tajuddin (EY) and J Burr (EY) to discuss the cigarette revenues flow of funds and magnitude to support an impact assessment of COVID-19                                                                                          | 0.40 | 720.00      | 288.00                |
| Tan, Riyandi            | Manager            | 13-Apr-20       | T3 - Plan of Adjustment         | Update cash model to capture proposed changes to FY 21 Fiscal Plan                                                                                                                                                                                                                             | 0.70 | 595.00      | 416.50                |
| Venkatramanan, Siddhu   | Manager            | 13-Apr-20       | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/17/2020.                                                                                   | 2.40 | 595.00      | 1,428.00              |
| Young, Ryan             | Staff              | 13-Apr-20       | T3 - Long Term Projections      | Build external dashboard input functionality into internal CARES Act costing model                                                                                                                                                                                                             | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff              | 13-Apr-20       | T3 - Long Term Projections      | Refine and update spending categorization CARES Act costing model to link through with external dashboard inputs                                                                                                                                                                               | 0.80 | 245.00      | 196.00                |
| Young, Ryan             | Staff              | 13-Apr-20       | T3 - Long Term Projections      | Research CARES Act allocation qualification requirements for PR to receive CDC funding                                                                                                                                                                                                         | 1.90 | 245.00      | 465.50                |
| Young, Ryan             | Staff              | 13-Apr-20       | T3 - Long Term Projections      | Research CARES Act allocations for PR based on released 1st round of funding for hospitals                                                                                                                                                                                                     | 1.80 | 245.00      | 441.00                |
| Young, Ryan             | Staff              | 13-Apr-20       | T3 - Long Term Projections      | Update CARES Act model with hospital funding and external dashboard link based on new information                                                                                                                                                                                              | 1.30 | 245.00      | 318.50                |

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|---------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff             | 13-Apr-20       | T3 - Long Term Projections | Update CARES Act model with PR qualification requirements for CDC & Hospital funding                                                                                                                                                                | 1.10 | 245.00      | 269.50                |
| Zhao,Leqi           | Staff             | 13-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the 600 benefit analysis to estimate with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                    | 0.60 | 245.00      | 147.00                |
| Angus,Barbara       | Partner/Principal | 14-Apr-20       | T3 - Long Term Projections | Participate in meeting with A Chepenik (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss next steps for the strategic tax direction of Puerto Rico.                                                                                  | 0.40 | 870.00      | 348.00                |
| Aubourg,Rene Wiener | Senior Manager    | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 720.00      | 216.00                |
| Aubourg,Rene Wiener | Senior Manager    | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 720.00      | 216.00                |
| Aubourg,Rene Wiener | Senior Manager    | 14-Apr-20       | T3 - Long Term Projections | Prepare note on relevant values of elasticities of unemployment duration (with respect to unemployment benefit level and unemployment benefit duration) for Puerto Rico based on comparative assessment of findings from the literature review.     | 2.30 | 720.00      | 1,656.00              |
| Aubourg,Rene Wiener | Senior Manager    | 14-Apr-20       | T3 - Long Term Projections | Review empirical literature on the relationship between the World Bank Doing Business indicators and economic growth - Impact on FDI.                                                                                                               | 1.40 | 720.00      | 1,008.00              |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 595.00      | 178.50                |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 595.00      | 178.50                |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Working session to update back to work scenario to estimate economic impact of COVID under two different scenarios (baseline and downturn) with M. Ban (EY), A.Kebhaj (EY), A. Rai (EY)                                                             | 1.40 | 595.00      | 833.00                |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Working session to update IMPLAN model for PR economic impact of COVID with M. Ban (EY), A. Rai (EY)                                                                                                                                                | 2.70 | 595.00      | 1,606.50              |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Draft literature review request for relationship between doing business index and economic prosperity                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Preliminary analysis covid and stimulus- model framework                                                                                                                                                                                            | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Review the draft for doing business index and economic prosperity                                                                                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Berger,Daniel L.    | Senior            | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 445.00      | 133.50                |
| Berger,Daniel L.    | Senior            | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 445.00      | 133.50                |
| Berger,Daniel L.    | Senior            | 14-Apr-20       | T3 - Long Term Projections | Updates to RUM forecast model using "Nowcast" variables, these variables include searches for BACARDI in the mainland US which is plausibly correlated with RUM cover over                                                                          | 2.30 | 445.00      | 1,023.50              |
| Burr,Jeremy         | Manager           | 14-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level                    | 1.30 | 595.00      | 773.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 14-Apr-20       | T3 - Long Term Projections      | Participate in call with A Mahadevan (McK) and J Burr (EY) to discuss the PREPA/PRASA updates to the fiscal plan                                                    | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy           | Manager           | 14-Apr-20       | T3 - Long Term Projections      | Prepare a summary of the current issues related to liability coverage for the state insurance fund corporation to support analysis of asset coverage for the entity | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Review Relativity updates prepared by eDiscovery team as of 4/16/2020 to ensure correct updates to accounts & linkages, for accurate reporting purposes.            | 0.70 | 445.00      | 311.50                |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Municipal Revenue Collection Center (CRIM) account X020 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Municipal Revenue Collection Center (CRIM) account X038 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Municipal Revenue Collection Center (CRIM) account X038 at Banco Popular as of the 12/31/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Department of Economic Development and Commerce account X973 at Banco Popular as of the 3/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Electric Power Authority (PREPA) account X414 at Oriental Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Electric Power Authority (PREPA) account X677 at Oriental Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Electric Power Authority (PREPA) account X073 at Oriental Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Electric Power Authority (PREPA) account X367 at Scotiabank as of the 3/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X345 at Oriental Bank as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X703 at Oriental Bank as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X145 at Oriental Bank as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Public Buildings Authority account X472 at Oriental Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 14-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Public Buildings Authority account X673 at Oriental Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 14-Apr-20       | T3 - Long Term Projections      | Participate in meeting with A Chepenik (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss next steps for the strategic tax direction of Puerto Rico.  | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 14-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                            | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 14-Apr-20       | T3 - Long Term Projections      | Update letter on COVID-19 funding opportunities                                                                                                                     | 1.40 | 870.00      | 1,218.00              |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                            | 0.40 | 271.00      | 108.40                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Culp,Noelle B.        | Staff          | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff          | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.60 | 271.00      | 162.60                |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review first update to analysis of municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                          | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review second update to analysis of municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Plan of Adjustment         | Add executive order 2020-033 to document library for team review                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Update analysis of municipality FP revenue impact for the deck outlining municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                             | 2.20 | 245.00      | 539.00                |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Update analysis of municipality FP revenue impact for the deck outlining municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection for comments received from team                                             | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Prepare FY21 FP analysis slide for the deck outlining municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                                                                                | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-033 for team review                                                                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 14-Apr-20       | T3 - Plan of Adjustment         | Translate from Spanish to English executive order 2020-033 for team review                                                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior         | 14-Apr-20       | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level                    | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior         | 14-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), D. Patel (EY) and FOMB Staff to discuss potential cash deficit for UPR due to impact from COVID-19                                                                                     | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 14-Apr-20       | T3 - Long Term Projections      | Participate on call with R. Dougherty (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review and reconcile key payroll assumptions incorporated in fiscal plan estimates with agency submissions                                                   | 0.40 | 445.00      | 178.00                |
| Eiben,Jaime Rose      | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Review JRS new entrant active population growth assumptions in core projections                                                                                                                                                                     | 0.80 | 271.00      | 216.80                |
| Eiben,Jaime Rose      | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Prepare calculation of JRS core projections including the baseline/ freeze/ cut scenarios for actives                                                                                                                                               | 0.90 | 271.00      | 243.90                |
| Eiben,Jaime Rose      | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Calculate paygo for JRS freeze / cut scenarios in valuation system                                                                                                                                                                                  | 1.40 | 271.00      | 379.40                |
| Garcia,Francisco R.   | Senior Manager | 14-Apr-20       | T3 - Plan of Adjustment         | Perform analyses of available cash directed at responding to inquiries from Proskauer related to ongoing or future creditor requests.                                                                                                               | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 245.00      | 73.50                 |
| Glavin,Amanda Jane    | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 245.00      | 73.50                 |
| Glavin,Amanda Jane    | Staff          | 14-Apr-20       | T3 - Long Term Projections      | Compile a list of all state bills passed in response to COVID 19 that relate to school closures and students                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E       | Manager        | 14-Apr-20       | T3 - Long Term Projections      | Participate in call with S Kite (EY) and C Good (EY) to discuss an the comparative differences between the current fiscal plan estimate and the results previously provided by the ERS team                                                         | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 14-Apr-20       | T3 - Plan of Adjustment         | Review potential age discrimination concerns related to the plan of adjustment social security proposal                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 14-Apr-20       | T3 - Plan of Adjustment         | Participate in call with C Good (EY), S Tajuddin (EY), M Lopez (FOMB), and C Ortiz (FOMB) to discuss the police disability benefit announced by the governor                                                                                        | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 1.20 | 519.00      | 622.80                |
| Hurtado,Sergio Danilo | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Prepare feedback on the historical ADSEF build focused on the NAP program                                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Hurtado,Sergio Danilo | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Prepare follow up questions for the Families grouping                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Hurtado,Sergio Danilo | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Prepare information request template for the Families agencies to provide supporting information on staffing needs                                                                                                                                  | 2.30 | 445.00      | 1,023.50              |
| Kane,Collin           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 1.90 | 405.00      | 769.50                |
| Kane,Collin           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 2.40 | 405.00      | 972.00                |
| Kane,Collin           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 2.90 | 405.00      | 1,174.50              |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Working session to update back to work scenario to estimate economic impact of COVID under two different scenarios (baseline and downturn) with M. Ban (EY), A.Kebhaj (EY), A. Rai (EY)                                                             | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Analyze legislation and regulations on unemployment compensation benefit levels                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Provide review of edits to 205 letter on land registration and GIS system implementation                                                                                                                                                            | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Update midpoint unemployment scenario with newly received initial claims data                                                                                                                                                                       | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Updated PR unemployment snapshot table                                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), D. Patel (EY) and FOMB Staff to discuss potential cash deficit for UPR due to impact from COVID-19                                                                                     | 0.40 | 445.00      | 178.00                |
| Kite,Samuel           | Senior  | 14-Apr-20       | T3 - Long Term Projections      | Participate in call with S Kite (EY) and C Good (EY) to discuss an the comparative differences between the current fiscal plan estimate and the results previously provided by the ERS team                                                         | 0.20 | 405.00      | 81.00                 |
| Kite,Samuel           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.40 | 405.00      | 162.00                |
| Kite,Samuel           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 1.10 | 405.00      | 445.50                |
| Kite,Samuel           | Senior  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 1.30 | 405.00      | 526.50                |
| LeBlanc,Samantha      | Staff   | 14-Apr-20       | T3 - Long Term Projections      | Participate in meeting with A Chepenik (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss next steps for the strategic tax direction of Puerto Rico.                                                                                  | 0.40 | 245.00      | 98.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| LeBlanc,Samantha | Staff              | 14-Apr-20       | T3 - Long Term Projections      | Create template for ADFAN agency to complete to gather more information about payroll.                                                                                                                                                              | 0.50 | 245.00      | 122.50                |
| LeBlanc,Samantha | Staff              | 14-Apr-20       | T3 - Long Term Projections      | Create template for ADFAN agency to complete to gather more information about payroll.                                                                                                                                                              | 0.70 | 245.00      | 171.50                |
| Leonis,Temisan   | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Draft EY Declaration in response to Proskauer HTA Motion.                                                                                                                                                                                           | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan   | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Review administrative procedures of JOCIP.                                                                                                                                                                                                          | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan   | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Review JOCIP Operational Structure.                                                                                                                                                                                                                 | 1.90 | 445.00      | 845.50                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Prepare email to S. Tajuddin (EY) explaining the Summary of Federal Loan Support document                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Prepare Summary of Federal Loan Support Term Sheets Summary (COVID-19 federal loan support) - MMMFLF                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Review Money Market Mutual Fund Liquidity Facility (MMMFLF) term sheet (COVID-19 federal loan support)                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Review Summary of Federal Loan Support Term Sheets - all term sheets (COVID-19 federal loan support)                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - CPFF                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - MLF                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - MMMFLF                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - MSELF                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - MSNLF                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - PDCF                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - PMCCF                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - PPPLF                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - SMCCF                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Levine,Adam      | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Update Summary of Federal Loan Support Term Sheets Summary (v2) (COVID-19 federal loan support) - TALF                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R     | Partner/Principal  | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Participate in meeting with A Chepenik (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss next steps for the strategic tax direction of Puerto Rico.                                                                                  | 0.40 | 810.00      | 324.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 810.00      | 243.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 810.00      | 243.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Review letter from Grijalon regarding expanded GILTI for PR                                                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Research post-recession recovery of US labor market                                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Research US response to ARRA spending as basis for economic model for PR                                                                                                                                                                            | 0.20 | 810.00      | 162.00                |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Review land registration report                                                                                                                                                                                                                     | 1.30 | 810.00      | 1,053.00              |
| Mackie,James     | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Edit unemployment slides/graphs                                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review first update to analysis of municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                          | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review second update to analysis of municipality revenue impact from electronic lottery, CW transfer and delinquent tax collection                                         | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY) to discuss the incremental impact of repealing Act 29 as a result of the declining electronic lottery proceeds                                                                   | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Prepare a bridge showing incremental impact in FY20 for repealing Act 29 due to the decline in lottery funds                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Prepare an analysis to quantify the incremental shortfall that municipalities could experience if the sale of lottery is not reinstated by the end of April                                                                                         | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Prepare presentation materials highlighting the impact that the decline in lottery funds would have on Act 29 repeal in preparation for a meeting with FOMB                                                                                         | 2.40 | 445.00      | 1,068.00              |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Update presentation materials highlighting Soto's proposal to eliminate property taxes and some of the potential payoffs to offset the lost in revenue to incorporate additional information                                                        | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 14-Apr-20       | T3 - Long Term Projections        | Update presentation materials highlighting the impact that the decline in lottery funds would have on Act 29 repeal to incorporate feedback received from the team                                                                                  | 1.30 | 445.00      | 578.50                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                 | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | COVID-19 Economic, employment and stimulus impacts video conference with McKinsey team                                                                                                                                                              | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | COVID-19 Revenue forecast adjustments using near real-time series, modeling framework and assumed level of economic contractions                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | COVID-19 Revenue Forecasting, Employment Estimates and Economic Impact harmonization                                                                                                                                                                | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | COVID-19 Working Group video conference and review of outstanding issues and analytic support needs                                                                                                                                                 | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Land - Property Registration 205 letter - Revisions and edits to all components of the 205 report appendices                                                                                                                                        | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Land - Property Registration 205 letter - revisions to and editing of FOMB letter text                                                                                                                                                              | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Land - Property Registration 205 letter adding introductory section / material to report annex                                                                                                                                                      | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Land - Property Registration 205 letter transmittal of 36 page report and letter to FOMB, and follow-on response to Natalie's request for expansion                                                                                                 | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 14-Apr-20       | T3 - Long Term Projections        | Land - Property Registration 205 letter, editing and formatting all sections of 30 page annex document                                                                                                                                              | 2.40 | 810.00      | 1,944.00              |
| Neziroski,David      | Staff              | 14-Apr-20       | T3 - Fee Applications / Retention | Update February application                                                                                                                                                                                                                         | 4.20 | 245.00      | 1,029.00              |
| Nichols,Carly        | Manager            | 14-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                            | 0.80 | 519.00      | 415.20                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level                    | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review agency structural reform plans and impact on fiscal plan estimates                 | 1.80 | 720.00      | 1,296.00              |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate on call with R. Dougherty (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review and reconcile key payroll assumptions incorporated in fiscal plan estimates with agency submissions                                                   | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Prepare summary of proposed revisions to the current FP model                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review FP update to deck to understand long term projected surplus and revisions in assumptions.                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review information request template for ADSEF.                                                                                                                                                                                                      | 0.20 | 720.00      | 144.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review responses from Parthenon EY team on PRDE questions from G. Maldonado (FOMB).                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review the latest capex analysis to see the requests and by agency and fund type.                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Parks,Ian          | Manager        | 14-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funding database status and related open items requested by FOMB staff                                                                                           | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 14-Apr-20       | T3 - Long Term Projections | Prepare letter on proposed additional funding in response to COVID-19                                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 14-Apr-20       | T3 - Long Term Projections | Respond to queries on hospital funding in the CARES act for the website                                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funding database status and related open items requested by FOMB staff                                                                                           | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate in meeting with S. Khan (EY), R. Dougherty (EY), D. Patel (EY) and FOMB Staff to discuss potential cash deficit for UPR due to impact from COVID-19                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Debrief and review follow ups from Strategic and Tax policy call with N Jaresko (FOMB)                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Reviewed PREPA/PRASA/HTA cash forecast summaries in preparation for call with FOMB staff                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review land registration and GIS systems letter and report prepared to support satisfaction of compliance requirements related to CDBG-DR compliance                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Review PRITA liquidity and FY19 actuals to assess impact on PRITA                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Reviewed and updated draft FOMB response letter addressing proposed CW emergency healthcare funding at request of FOMB staff.                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Reviewed and updated draft of Fed Stimulus management letter to share with FOMB staff                                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Reviewed HHS CARES Act provisions based on requests from FOMB staff including review of underlying text and review of HHS website                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Pizzola,Brandon M  | Senior Manager | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 720.00      | 216.00                |
| Rai,Aman           | Staff          | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 245.00      | 73.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman           | Staff  | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.30 | 245.00      | 73.50                 |
| Rai,Aman           | Staff  | 14-Apr-20       | T3 - Long Term Projections | Working session to update back to work scenario to estimate economic impact of COVID under two different scenarios (baseline and downturn) with M. Ban (EY), A.Kebhaj (EY), A. Rai (EY)                                             | 1.40 | 245.00      | 343.00                |
| Rai,Aman           | Staff  | 14-Apr-20       | T3 - Long Term Projections | Working session to update IMPLAN model for PR economic impact of COVID with M. Ban (EY), A. Rai (EY)                                                                                                                                | 2.70 | 245.00      | 661.50                |
| Rai,Aman           | Staff  | 14-Apr-20       | T3 - Long Term Projections | Update OES average wage data for the 600 benefit analysis                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff  | 14-Apr-20       | T3 - Long Term Projections | Research average wage in Puerto Rico by 3 digit NAICS sector in percentiles for the 600 benefit analysis                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Trade and Export Company for account ending in X578 as of 4/14/2020.                                                                                                         | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/14/2020 for Municipal Finance Corporation (COFIM) for 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X7000 at US Bank as of 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X7001 at US Bank as of 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X7002 at US Bank as of 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X003 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X7004 at US Bank as of 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X007 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X008 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X009 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X011 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X012 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X000 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X001 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X002 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X004 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X005 at US Bank as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Revenue Collection Center (CRIM) account X020 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X973 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X367 at Scotiabank as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X002 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X003 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X004 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X013 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X015 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X016 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X017 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X018 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X019 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X020 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X021 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X0001 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X099 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X3001 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X4001 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X5000 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X1001 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X9000 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X001 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X014 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X0000 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X2000 at US Bank as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X000 at US Bank as of 03/31/2020 testing period.                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X000 at US Bank as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X002 at US Bank as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X004 at US Bank as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X190 at US Bank as of 03/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X220 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X9002 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X005 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X006 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X2002 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X002 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X1000 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X001 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X2000 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X4000 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X6000 at US Bank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Metropolitan Bus Authority account X687 at Scotiabank as of 03/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X603 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X236 at Voya as of 03/31/2020 testing period.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X095 at Voya as of 03/31/2020 testing period.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X138 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X140 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X143 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X132 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X142 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X144 at Scotiabank as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X038 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Labor and Human Resources account X091 at US Treasury as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Insurance Fund State Corporation account X020 at Banco Popular as of 03/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Revenue Collection Center (CRIM) account X038 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Buildings Authority account X000 at US Bank as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Sahgal,Aaroshi     | Staff  | 14-Apr-20       | T3 - Long Term Projections | Compile tables for unemployment insurance expansion of benefits and return to work scenarios                                             | 0.60 | 245.00      | 147.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X303 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X314 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X322 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X330 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X349 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X365 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X373 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X381 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X012 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Follow up with A. Garcia (FOMB) via e-mail to discuss updates to online access to BPPR Trust accounts                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Follow up with A. Garcia (FOMB) via phone call to discuss updates to online access to BPPR Trust accounts                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Follow up with A. Garcia (FOMB) via phone call to discuss updates to First Bank contract to be signed by members of FOMB                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Review updated contract to be sent to First Bank to update online access to accounts                                                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X658 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X950 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X953 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X955 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X956 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X958 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X959 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X960 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 14-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X415 at Northern Trust as of 03/31/2020 testing period. | 0.20 | 245.00      | 49.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Automobile Accident Compensation Administration account X154 at Northern Trust as of 03/31/2020 testing period.                                                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Automobile Accident Compensation Administration account X379 at Northern Trust as of 03/31/2020 testing period.                                                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Automobile Accident Compensation Administration account X737 at Northern Trust as of 03/31/2020 testing period.                                                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Automobile Accident Compensation Administration account XA02 at Northern Trust as of 03/31/2020 testing period.                                                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Automobile Accident Compensation Administration account XA03 at Northern Trust as of 03/31/2020 testing period.                                                                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Labor and Human Resources account X100 at Northern Trust as of 03/31/2020 testing period.                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Labor and Human Resources account X563 at Northern Trust as of 03/31/2020 testing period.                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X316 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X326 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X330 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X334 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account XS03 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X338 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X339 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X340 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X345 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X089 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X090 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X091 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X092 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X093 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 14-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X094 at Northern Trust as of 03/31/2020 testing period.                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 14-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sama (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level | 1.30 | 810.00      | 1,053.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review agency structural reform plans and impact on fiscal plan estimates | 1.80 | 810.00      | 1,458.00              |
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Plan of Adjustment         | Analyze alternatives for increasing transparency to retiree benefits information and potential reductions                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Analyze detailed information on response times and staffing by station for Emergency Medical Services bureau                                                                                                                        | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Review consent decree affecting Special Education program of Department of Education                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Review information on investment portfolio of State Insurance Fund to determine adequacy of actuarial reserves                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan      | Executive Director | 14-Apr-20       | T3 - Long Term Projections      | Review information on State Insurance Fund actuarial reserve                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi            | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level    | 1.30 | 720.00      | 936.00                |
| Sarna, Shavi            | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review agency structural reform plans and impact on fiscal plan estimates | 1.80 | 720.00      | 1,296.00              |
| Sarna, Shavi            | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Participate on call with R. Dougherty (EY), S. Panagiotakis (EY), and S. Sarna (EY) to review and reconcile key payroll assumptions incorporated in fiscal plan estimates with agency submissions                                   | 0.40 | 720.00      | 288.00                |
| Stricklin, Todd         | Senior             | 14-Apr-20       | T3 - Long Term Projections      | Revise the PREPA valuation system calculation of the COLA coding to remove cost of living benefit increases after 7/1/2021 with freeze year 2021                                                                                    | 0.60 | 405.00      | 243.00                |
| Stuber, Emily Grace     | Senior             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.20 | 405.00      | 486.00                |
| Stuber, Emily Grace     | Senior             | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.30 | 405.00      | 526.50                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY), J. Moran-Eserski (EY) to discuss the incremental impact of repealing Act 29 as a result of the declining electronic lottery proceeds                                                   | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Review draft property registry 205 letter                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss proposed bill 2468 and required analysis                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Review draft of property tax overview slides to provide comments to team                                                                                                                                                            | 1.20 | 720.00      | 864.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Prepare edits to draft tax options slides related to inventory tax repeal                                                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Prepare summary of O&B legal analysis of tax law provisions                                                                                                                                                                         | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Prepare appendix slide for analysis of lottery revenues for inventory tax repeal deck                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Prepare edits to inventory tax repeal deck, focused on key messages of analysis                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Review latest draft of Act 29 lottery impact analysis to provide edits to team                                                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Review Act 29 lottery impact deck to provide further edits to team prior to sending back                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-Apr-20       | T3 - Long Term Projections      | Review letter from Guayacan requesting funds from PRIDCO                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-Apr-20       | T3 - Plan of Adjustment         | Participate in call with C Good (EY), S Tajuddin (EY), M Lopez (FOMB), and C Ortiz (FOMB) to discuss the police disability benefit announced by the governor                                                                        | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), S. Sarna (EY), J. Santambrogio (EY) and J. Burr (EY) to discuss 5 year outlook model from fiscal plan on an agency and concept level                                  | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi          | Manager           | 14-Apr-20       | T3 - Long Term Projections | Analyze FY21 decision tracker to capture concept level changes from reviews.                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |
| Venkatramanan,Siddhu | Manager           | 14-Apr-20       | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/17/2020.                                                                               | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funding database status and related open items requested by FOMB staff                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Create FAA allocation report for PROMESA to update on their website                                                                                                                                                                                               | 1.80 | 245.00      | 441.00                |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Draft section of letter relating to duplications of HHS benefits already in CARES Act for PR                                                                                                                                                                      | 1.90 | 245.00      | 465.50                |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Finalize section of letter on HHS benefit duplications SJR 507 will create                                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Refine and update CARES Act costing model with updated PR FAA allocation breakouts                                                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Research funding allocations for FAA allocation updates to CARES Act for PR                                                                                                                                                                                       | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff             | 14-Apr-20       | T3 - Long Term Projections | Research Senate Joint Resolution 507 allocations, eligibility and purpose/intent                                                                                                                                                                                  | 0.70 | 245.00      | 171.50                |
| Zhao,Leqi            | Staff             | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)               | 0.30 | 245.00      | 73.50                 |
| Zhao,Leqi            | Staff             | 14-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                               | 0.30 | 245.00      | 73.50                 |
| Zhao,Leqi            | Staff             | 14-Apr-20       | T3 - Long Term Projections | Compile April 2021 forecast row in the database for all revenue forecast                                                                                                                                                                                          | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi            | Staff             | 14-Apr-20       | T3 - Long Term Projections | Compile test version of monthly change in non-resident withholding tax for non-resident withholding forecast update                                                                                                                                               | 1.30 | 245.00      | 318.50                |
| Angus,Barbara        | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections | Participate in a call outlining future work on expanded GILTI/US tax relief for PR with B Angus (EY) and J. Mackie (EY)                                                                                                                                           | 0.30 | 870.00      | 261.00                |
| Angus,Barbara        | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections | Review GILTI modification proposal                                                                                                                                                                                                                                | 0.70 | 870.00      | 609.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review empirical literature on the relationship between the World Bank Doing Business indicators and economic growth - Impact on real GDP growth and per capita growth.                                                                                           | 2.80 | 720.00      | 2,016.00              |
| Aubourg,Rene Wiener  | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review methodology for establishing an average unemployment compensation level for PR unemployment Insurance trust fund solvency analysis (Participants: R. Aubourg, EY) (Adam Kebhaj, EY)                                                                        | 0.60 | 720.00      | 432.00                |
| Ban,Menuka           | Manager           | 15-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager           | 15-Apr-20       | T3 - Long Term Projections | Model US adjustment to IMF GDP trend from their recent outlook report                                                                                                                                                                                             | 1.10 | 595.00      | 654.50                |
| Ban,Menuka           | Manager           | 15-Apr-20       | T3 - Long Term Projections | Refine the COVID impact model to estimated the covid-19 impact                                                                                                                                                                                                    | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka           | Manager           | 15-Apr-20       | T3 - Long Term Projections | Refine the stimulus impact model to estimated the covid-19 impact                                                                                                                                                                                                 | 2.40 | 595.00      | 1,428.00              |
| Ban,Menuka           | Manager           | 15-Apr-20       | T3 - Long Term Projections | Review CBO report for the multiplier effect to incorporate in the macro model                                                                                                                                                                                     | 0.60 | 595.00      | 357.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 15-Apr-20       | T3 - Long Term Projections | Review CBO report for the stimulus disbursement schedule to incorporate in the macro model                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Ban,Menuka       | Manager | 15-Apr-20       | T3 - Long Term Projections | Review relationship doing business index and economic prosperity                                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Berger,Daniel L. | Senior  | 15-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L. | Senior  | 15-Apr-20       | T3 - Long Term Projections | Create GNP analysis document to be read into forecasting model, this allows us to forecast GNP monthly rather than annually to increase precision of forecast model                                                                                               | 2.20 | 445.00      | 979.00                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss detailed PayGo Budget analysis by fund type from FY19 to FY21 and drivers of growth by agency to support updates to the fiscal plan                                                               | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the preparation of the PayGo Budget by fund type from FY19 to FY21 to support updates to the fiscal plan                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Participate in debrief meeting A Lopez (FOMB), E Rivas (McK) and J Burr (EY) to discuss the next steps for applying measures to the new gaming commission                                                                                                         | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Mayamo (gaming commission), G Gonzalez (Tourism), V Bernal (FOMB), A Lopez (FOMB), E Rivas (McK) and J Burr (EY) to discuss the split for the slot machine operating expenses to comply with Law 81-2019                            | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), and J Burr (EY) to discuss the claims liabilities reserve requirements for SIFC in order to support fiscal plan updates                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 15-Apr-20       | T3 - Long Term Projections | Provide feedback on the movement of the slot machine expense from Tourism to Gaming Commission to support fiscal plan and measure updates                                                                                                                         | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X578 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X571 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X871 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X891 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X707 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X178 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X579 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X378 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Electric Power Authority (PREPA) account X968 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Government Development Bank For Puerto Rico account X279 at Oriental Bank as of the 3/31/2020 testing period.                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Metropolitan Bus Authority account X687 at Scotiabank as of the 3/31/2020 testing period.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X603 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 15-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Tourism Company account X138 at Scotiabank as of the 3/31/2020 testing period.                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X140 at Scotiabank as of the 3/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X143 at Scotiabank as of the 3/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X132 at Scotiabank as of the 3/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X142 at Scotiabank as of the 3/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X144 at Scotiabank as of the 3/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X114 at Oriental Bank as of the 3/31/2020 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X810 at Oriental Bank as of the 3/31/2020 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X016 at Oriental Bank as of the 3/31/2020 testing period.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities account X123 at Oriental Bank as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X038 at Banco Popular as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Police Bureau account X087 at Oriental Bank as of the 3/31/2020 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X672 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X574 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X874 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X489 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X020 at Banco Popular as of the 3/31/2020 testing period.                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Education account X673 at Oriental Bank as of the 3/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Education account X022 at Oriental Bank as of the 3/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institute of Puerto Rican Culture account X489 at Oriental Bank as of the 3/31/2020 testing period.                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X002 at Oriental Bank as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X885 at Oriental Bank as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X741 at Oriental Bank as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X710 at Oriental Bank as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of The Children's Trust account X696 at Oriental Bank as of the 3/31/2020 testing period.                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of The Children's Trust account X478 at Oriental Bank as of the 3/31/2020 testing period.                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Tourism Development Fund account X891 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Development Fund account X392 at Oriental Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X000 at US Bank as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X001 at US Bank as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Analyze difference in market value total for account under cash portion versus investment portion of 03 31 20 testing period bank statement for Public Housing Administration account X000 at US Bank. | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Analyze difference in market value total for account under cash portion versus investment portion of 03 31 20 testing period bank statement for Public Housing Administration account X001 at US Bank. | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X002 at US Bank as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X004 at US Bank as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X007 at US Bank as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X406 at Banco Popular as of the 03 31 20 testing period.                                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X002 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X003 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X004 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X013 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X015 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X016 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X017 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X018 at US Bank as of the 03 31 20 testing period.                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X000 at US Bank as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X002 at US Bank as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X004 at US Bank as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X236 at Voya as of the 03 31 20 testing period.                                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X095 at Voya as of the 03 31 20 testing period.                                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X091 at US Treasury as of the 03 31 20 testing period.                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Review status of financial institution outreach procedures and requests as of 04 15 20 for the 03 31 20 testing period.                                                                                | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Review list of new restrictions documentation between 03 04 20 and 04 15 20 to send to I. Rodriguez (O&B) for legal due diligence review.                                                              | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia  | Manager | 15-Apr-20       | T3 - Plan of Adjustment | Analyze 03 31 20 cash balances for ASES accounts to assist with procedures over budget assessment.                                                                                                     | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 15-Apr-20       | T3 - Plan of Adjustment         | Analyze 03 31 20 cash balances for ASEM accounts to assist with procedures over budget assessment.                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 15-Apr-20       | T3 - Plan of Adjustment         | Analyze 03 31 20 cash balances for PBA accounts to assist with procedures over budget assessment.                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 15-Apr-20       | T3 - Plan of Adjustment         | Analyze 03 31 20 cash balances for SIFC accounts to assist with procedures over budget assessment.                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), J. Moran-Eserski (EY), N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB) to discuss the court's decision to repeal Act 29                                                        | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY), FOMB, CRIM, and municipal mayors to discuss the court's decision to repeal Act 29 and the short-term solutions that could be implemented to help repay the outstanding obligations | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in a working session with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY) to draft FOMB's press release welcoming the judge's decision to repeal Act 29                                                                                               | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in a working session with A Chepenik (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss how CRIM could recoup the money that was advanced under Act 29 and identify any risks that will need to be mitigated                                           | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) on the municipalities                                                                                                                                                                                                            | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 15-Apr-20       | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB) and mayors to discuss Act 29                                                                                                                                                                                                   | 1.20 | 870.00      | 1,044.00              |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.20 | 271.00      | 54.20                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Chun,Sung H.          | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 0.40 | 271.00      | 108.40                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Culp,Noelle B.        | Staff  | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                      | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff  | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                      | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.        | Staff  | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                      | 0.60 | 271.00      | 162.60                |
| Culp,Noelle B.        | Staff  | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                      | 0.70 | 271.00      | 189.70                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget                                                        | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Add executive order 2020-034 to document library for team review                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Add Law 2020-35 to document library for team review                                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of Emergency Bill 1 as it impacts PR for team review                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of Emergency Bill 2 as it impacts PR for team review                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Cares Act as it impacts PR for team review                                                                                                                                | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the COVID-19 Pandemic anticipated economic impact for team review                                                                                                             | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the COVID-19 Pandemic impact for team review                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Federal Reserve Stimulus as it impacts PR for team review                                                                                                                 | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Oversight Board Approved Responses by the Central Government, specifically Executive Orders, for team review                                                              | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Oversight Board Approved Responses by the Central Government, specifically Legislative Items, for team review                                                             | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Oversight Board Approved Responses by the Central Government, specifically Treasury Actions, for team review                                                              | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare an executive summary of the Stabilization Fund as it impacts PR for team review                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for executive order 2020-034 for team review                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary for Law 2020-35 for team review                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Long Term Projections      | Review Case:19-00393-LTS Doc#:1 Filed:07/03/19 Entered:07/03/19 15:43:38 Desc: Main Document (38 pages) in detail for inputs to Act 29 analysis                                                               | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Long Term Projections      | Review Case:19-00393-LTS Doc#:107 Filed:04/15/20 Entered:04/15/20 10:20:19 Desc: Main Document (33 pages) in detail for inputs to Act 29 analysis                                                             | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Long Term Projections      | Review Case:19-00393-LTS Doc#:93 Filed:02/27/20 Entered:02/27/20 17:08:53 Desc: Main Document (7 pages) in detail for inputs to Act 29 analysis                                                               | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Long Term Projections      | Review OMB Media Release - Law29 - Joint Resolutions 07032019 in detail for inputs to Act 29 analysis                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Long Term Projections      | Review the details of Judge Swain's Ruling for inputs to Act 29 analysis                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff  | 15-Apr-20       | T3 - Plan of Adjustment         | Translate from Spanish to English executive order 2020-034 for team review                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior | 15-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review analysis and cash monitoring balances for IFCUs as of 03/31/20 relating to impact from COVID-19 | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior | 15-Apr-20       | T3 - Long Term Projections      | Prepare summary of Land Registry request in DOJ in order to obtain additional information on backlog needs.                                                                                                   | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update capex analysis with information from write ups for PRITA and labor agencies.                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update payroll actuals analysis based on new information on Education.                                                                                                                                        | 0.90 | 445.00      | 400.50                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 15-Apr-20       | T3 - Long Term Projections      | Update SRF revenue loss projections based on updated weekly cash balances.                                                                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Eiben,Jaime Rose      | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Revise JRS valuation system coding for freeze / cut valuation runs                                                                                                                                                                                                | 1.20 | 271.00      | 325.20                |
| Eiben,Jaime Rose      | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Analyze JRS valuation system calculations to compare results from different new entrant profiles                                                                                                                                                                  | 1.60 | 271.00      | 433.60                |
| Garcia,Francisco R.   | Senior Manager | 15-Apr-20       | T3 - Plan of Adjustment         | Review of initial cash supporting documents population analysis.                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Glavin,Amanda Jane    | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Research state enacted bills related to appropriations for COVID 19 medical responses                                                                                                                                                                             | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Review legislation proposed in New Jersey to appropriate funds as part of the COVID 19 response                                                                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Long Term Projections      | Review emails summarizing request from the board to summarize employee pension payment data                                                                                                                                                                       | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager        | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 1.90 | 519.00      | 986.10                |
| Hurtado,Sergio Danilo | Senior         | 15-Apr-20       | T3 - Long Term Projections      | Prepare analysis on EMS historical calls received and average response times                                                                                                                                                                                      | 3.40 | 445.00      | 1,513.00              |
| Hurtado,Sergio Danilo | Senior         | 15-Apr-20       | T3 - Long Term Projections      | Prepare analysis on EMS historical overtime                                                                                                                                                                                                                       | 1.90 | 445.00      | 845.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kane,Collin           | Senior | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.80 | 405.00      | 324.00                |
| Kane,Collin           | Senior | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.90 | 405.00      | 364.50                |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Analyze information received on brackets of benefits received to estimate an accurate average unemployment compensation benefit level                                                                                                                             | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Provide forecast for unemployment based on IMF expectations for Advanced economies for the Fed based unemployment scenario                                                                                                                                        | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Provide forecast for unemployment based on IMF expectations for Advanced economies for the IO based unemployment scenario                                                                                                                                         | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Review analysis on effect of unemployment benefits on return to work scenarios                                                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior | 15-Apr-20       | T3 - Long Term Projections      | Review methodology for establishing an average unemployment compensation level for PR unemployment Insurance trust fund solvency analysis (Participants: R. Aubourg, EY) (Adam Kebhaj, EY)                                                                        | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and J Burr (EY) to discuss detailed PayGo Budget analysis by fund type from FY19 to FY21 and drivers of growth by agency to support updates to the fiscal plan                                                               | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and J Burr (EY) to discuss the preparation of the PayGo Budget by fund type from FY19 to FY21 to support updates to the fiscal plan                                                                                          | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review analysis and cash monitoring balances for IFCUs as of 03/31/20 relating to impact from COVID-19                                                     | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Consolidate Capex requests by fund type for all remaining agencies sent to me by colleagues                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update FY19-FY21 Paygo data with Pivot tables to determine largest drivers of financial variances by fund type, by agency                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update FY19-FY21 Paygo budget by fund type to support updates to the fiscal plan                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update IFCU financial data for AAFAF, PRCCDA, ADEA and PRIDCO by line item to reflect FY20 run rate given January YTD actuals to compare to the fiscal plan projections                                                                                           | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update IFCU financial data for cardio, HFA and Tourism by line item to reflect FY20 run rate given January YTD actuals to compare to the fiscal plan projections                                                                                                  | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update IFCU financial data for Ports, ASEM and PRITA by line item to reflect FY20 run rate given January YTD actuals to compare to the fiscal plan projections                                                                                                    | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update IFCU financial data for SIFC, ASES and PBA by line item to reflect FY20 run rate given January YTD actuals to compare to the fiscal plan projections                                                                                                       | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update IFCU financial data to highlight trend in Cigarette tax revenues for PRITA for FY19 and YTD FY20 for COVID-19 related financial impact                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior | 15-Apr-20       | T3 - Long Term Projections      | Update new summary template for Office for People with Disabilities for FOMB recommendation                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Kite,Samuel           | Senior | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.40 | 405.00      | 162.00                |
| Kite,Samuel           | Senior | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                          | 0.80 | 405.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kite,Samuel          | Senior             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 1.20 | 405.00      | 486.00                |
| Kite,Samuel          | Senior             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                 | 1.40 | 405.00      | 567.00                |
| LeBlanc,Samantha     | Staff              | 15-Apr-20       | T3 - Long Term Projections      | Review and analyze capex requests from agencies.                                                                                                                                                                                                                         | 4.10 | 245.00      | 1,004.50              |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Send S. Tajuddin (EY) JOCIP analysis for review.                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Draft analysis of the Joint Operational Catastrophic Incident Plan of Puerto Rico.                                                                                                                                                                                       | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review JOCIP economic recovery procedures.                                                                                                                                                                                                                               | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review JOCIP environmental response procedures.                                                                                                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review JOCIP Medical shelters objectives.                                                                                                                                                                                                                                | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan       | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review JOCIP operational response procedures.                                                                                                                                                                                                                            | 1.40 | 445.00      | 623.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Participate in a call outlining future work on expanded GILTI/US tax relief for PR with B Angus (EY) and J. Mackie (EY)                                                                                                                                                  | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)      | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Draft note on state unemployment tax rate variation                                                                                                                                                                                                                      | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Review post-COVID growth assumptions                                                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Prepare GILTI slides                                                                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Prepare slides for unemployment and GDP models                                                                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Work on model for QUEST rev forecast for w/h tax                                                                                                                                                                                                                         | 1.80 | 810.00      | 1,458.00              |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), J. Moran-Eserski (EY), N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB) to discuss the court's decision to repeal Act 29                                                        | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY), FOMB, CRIM, and municipal mayors to discuss the court's decision to repeal Act 29 and the short-term solutions that could be implemented to help repay the outstanding obligations | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Plan of Adjustment         | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget                                                                                                                   | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Participate in a working session with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY) to draft FOMB's press release welcoming the judge's decision to repeal Act 29                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Participate in a working session with A. Chepenik (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss how CRIM could recoup the money that was advanced under Act 29 and identify any risks that will need to be mitigated                                          | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Prepare an analysis to project the impact that the decline in electronic lottery proceeds would have on FY21 municipal revenues                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review the analysis provided by CRIM and the municipalities on the short-term solutions that could be implemented to help repay PayGo and ASES obligations to understand the impact that these would have on the CW                                                      | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Review the full court decision on the repeal of Act 29 to identify what the Board needs to do next to recoup the PayGo and ASES owed by the municipalities                                                                                                               | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Update presentation materials highlighting the impact that the decline in lottery funds would have on Act 29 repeal to incorporate feedback received from the client                                                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Update the press release on Act 29 to incorporate feedback received from the client                                                                                                                                                                                      | 1.20 | 445.00      | 534.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | COVID-19 Estimating Puerto Rico Average Unemployment Benefits based on bracket distributions                                                                                                                                                                        | 1.60 | 810.00      | 1,296.00              |
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | Revenue Forecasting - Adapting forecast to COVID-19 current estimates of economic effects, stimulus and adaptation of models for withholdings                                                                                                                       | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | COVID-19 economic impact, value added effects, magnitude and duration, stimulus effect, IMF estimated effects, implied profile for US                                                                                                                               | 3.30 | 810.00      | 2,673.00              |
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | COVID-19 Harmonizing profile of economic, employment and fiscal effects to IMF World Economic Outlook projections                                                                                                                                                   | 1.30 | 810.00      | 1,053.00              |
| Mullins, Daniel R   | Executive Director | 15-Apr-20       | T3 - Long Term Projections        | Revenue Forecasting - review of adjustments and shifts to PIT, CIT, NRW, SUT exemptions, response to McKinsey                                                                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Neziroski, David    | Staff              | 15-Apr-20       | T3 - Fee Applications / Retention | Begin review of March monthly application exhibit D                                                                                                                                                                                                                 | 3.80 | 245.00      | 931.00                |
| Nichols, Carly      | Manager            | 15-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                            | 0.30 | 519.00      | 155.70                |
| Nichols, Carly      | Manager            | 15-Apr-20       | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Panagiotakis, Sofia | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss long-term impact of proposed revisions to PRDE and DPS agencies on fiscal plan                                                                                                           | 0.90 | 720.00      | 648.00                |
| Panagiotakis, Sofia | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review staffing and response times provided by EMS to support their additional headcount request.                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review the VTP analysis for SIFC to understand impact on payroll depending on when it is executed.                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Revise the law 70 analysis to include an eligibility data for some retirees missing dates.                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 15-Apr-20       | T3 - Long Term Projections        | Respond to CARES FOMB website questions                                                                                                                                                                                                                             | 2.10 | 595.00      | 1,249.50              |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Participate in call with R. Young (EY), D. Patel (EY) to discuss updates to Fed Stimulus summary slides                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review analysis and cash monitoring balances for IFCUs as of 03/31/20 relating to impact from COVID-19                                                       | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Prepare Fed Stimulus summary update at request of S. Negron (FOMB) including update and review of calculation estimates and associated footnotes                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Prepare outline relating to strategic tax and investment work at request of G. Ojeda (FOMB)                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Research Fed Treasury and HHS COVID updates to assess status of funding for Puerto Rico                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review AAFAF liquidity reports for PRITA to inform cash analysis                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review and follow up with team in preparation for weekly COVID working group session                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review and provide feedback to HIMA letter at request of FOMB staff                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review and update Fed Stimulus FOMB letter at request of FOMB                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review Fed State and Local funding updates to inform HIMA response at request of FOMB staff                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Review Land Registration and GIS draft report prepared in response to FEMA/CDBG-DR compliance requirements                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections        | Update calculations and notes in Fed Stimulus database based on latest information and assumptions                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Pizzola, Brandon M  | Senior Manager | 15-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.30 | 655.00      | 196.50                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.30 | 655.00      | 196.50                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.40 | 655.00      | 262.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.40 | 655.00      | 262.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.50 | 655.00      | 327.50                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.60 | 655.00      | 393.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.60 | 655.00      | 393.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.70 | 655.00      | 458.50                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.80 | 655.00      | 524.00                |
| Quach, TranLinh     | Senior Manager | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                           | 0.90 | 655.00      | 589.50                |
| Rai, Aman           | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai, Aman           | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Research undisclosed OES data on average wage in PR for the 600 benefit analysis                                                                                                                                                                                   | 1.90 | 245.00      | 465.50                |
| Rai, Aman           | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Matching average wage for each IMPLAN industry with their associated unemployment benefit for the 600 benefit analysis                                                                                                                                             | 1.90 | 245.00      | 465.50                |
| Rai, Aman           | Staff          | 15-Apr-20       | T3 - Long Term Projections      | Matching the NAICS industry with IMPLAN industries to be able to use results from the IMPLAN model in the 600 benefit analysis                                                                                                                                     | 1.20 | 245.00      | 294.00                |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Industrial Development Company account X002 at US Bank as of 03/31/2020 testing period.                                                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Industrial Development Company account X004 at US Bank as of 03/31/2020 testing period.                                                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Industrial Development Company account X000 at US Bank as of 03/31/2020 testing period.                                                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X4002 at US Bank as of 03/31/2020 testing period.                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X004 at US Bank as of 03/31/2020 testing period.                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X002 at US Bank as of 03/31/2020 testing period.                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X010 at US Bank as of 03/31/2020 testing period.                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X809 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of The Children's Trust account X186 at US Bank as of 03/31/2020 testing period.                                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior         | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of The Children's Trust account X187 at US Bank as of 03/31/2020 testing period.                                                                                                                                                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X181 at US Bank as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X182 at US Bank as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X183 at US Bank as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X184 at US Bank as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of The Children's Trust account X185 at US Bank as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X002 at US Bank as of 03/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X004 at US Bank as of 03/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review First Bank statement received on 4/15/2020 for Government Ethics Office account ending in X531 for 03/31/2020 testing period.            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/15/2020 for Government Ethics Office account ending in X981 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/15/2020 for Government Ethics Office account ending in X377 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/15/2020 for Government Ethics Office account ending in X001 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/15/2020 for Government Ethics Office account ending in X059 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/15/2020 for Government Ethics Office account ending in X067 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Review First Bank statement received on 4/15/2020 for Government Ethics Office account ending in X828 for 03/31/2020 testing period.            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X602 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X604 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X607 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X215 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X248 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X217 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X292 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X299 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X318 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X319 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X497 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X499 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X518 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X523 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X334 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X0607 at BNY Mellon as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X608 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X615 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X623 at BNY Mellon as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X645 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X444 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X452 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X460 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X009 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Project Corporation ENLACE Cano Martin Pena account X305 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Project Corporation ENLACE Cano Martin Pena account X313 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X154 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X645 at Banco Popular as of 03/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X880 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X637 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X558 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X574 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X590 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X148 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X156 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X164 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X686 at Banco Popular as of 03/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X349 at Banco Popular as of 03/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X132 at Banco Popular as of 03/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Senate account X149 at First Bank as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Senate account X665 at First Bank as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Senate account X687 at First Bank as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Senate account X720 at First Bank as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Senate account X742 at First Bank as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Administration for the Development of Agricultural Enterprises account ending in X266    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X016 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Administration for the Development of Agricultural Enterprises account ending in X982    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Agricultural Insurance Corporation account ending in X884                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Agricultural Insurance Corporation account ending in X380                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Agricultural Insurance Corporation account ending in X372                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X961 at First Bank as of 03/31/2020 testing period.                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X711 at Citibank as of 03/31/2020 testing period.                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X559 at Morgan Stanley Smith Barney LLC as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X760 at First Bank as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X409 at First Bank as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X420 at First Bank as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X431 at First Bank as of 03/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Education Council account X746 at Banco Popular as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Education Council account X770 at Banco Popular as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X354 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X468 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X506 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X549 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X573 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X638 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X662 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X700 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X754 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X067 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X123 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X131 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X158 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X984 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X315 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X426 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X434 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X787 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X639 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X102 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X650 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X685 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X269 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X277 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X627 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X445 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X015 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X497 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X161 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X870 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X949 at Banco Popular as of 12/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X201 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X147 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X163 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X341 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X392 at Banco Popular as of 12/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X553 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X949 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X392 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X242 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X250 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X330 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X752 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X403 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X029 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of 911 Emergency System Bureau account X267 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of 911 Emergency System Bureau account X962 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X364 at Banco Popular as of 03/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Authority de Puerto Rico account X840 at Banco Popular as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Tourism Company account X773 at Banco Popular as of 03/31/2020 testing period.                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Tourism Company account X306 at Banco Popular as of 03/31/2020 testing period.                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Land Authority de Puerto Rico account X333 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Land Authority de Puerto Rico account X341 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Perform analysis to determine what new restrictions documentation has been obtained between 3/3/20 and 4/15/20 to send to I. Rodriguez (O&B) for legal due diligence review.                                      | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron, Déborah | Staff              | 15-Apr-20       | T3 - Plan of Adjustment         | Prepare draft email to I. Rodriguez (O&B) to send a list of new restrictions documentation between 3/3/20 and 4/15/20 for legal due diligence review.                                                             | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                          | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), J. Moran-Eserski (EY), N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB) to discuss the court's decision to repeal Act 29 | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), and J Burr (EY) to discuss the claims liabilities reserve requirements for SIFC in order to support fiscal plan updates                                          | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY), R. Dougherty (EY), J. Santambrogio (EY) and D. Patel (EY) to review analysis and cash monitoring balances for IFUCs as of 03/31/20 relating to impact from COVID-19     | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Review analysis of retiree benefits by pension system and by level of benefits to understand impact of threshold                                                                                                  | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Long Term Projections      | Review draft press release regarding court decision to repeal Act 29 related to municipalities                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Plan of Adjustment         | Review information from various pension systems in relation to benefits distribution to be combined in presentation                                                                                               | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Plan of Adjustment         | Review presentation on distribution of income for retirees based on retirement benefits                                                                                                                           | 1.60 | 810.00      | 1,296.00              |
| Santambrogio, Juan       | Executive Director | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                          | 0.20 | 810.00      | 162.00                |
| Sarna, Shavi             | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections      | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss long-term impact of proposed revisions to PRDE and DPS agencies on fiscal plan                                                         | 0.90 | 720.00      | 648.00                |
| Sarna, Shavi             | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections      | Analyze historical staffing and response time data for EMS operations and prepare follow questions for FOMB analyst to determine potential staffing adjustments required to fiscal plan projections               | 0.70 | 720.00      | 504.00                |
| Sarna, Shavi             | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections      | Analyze PRITS consolidation strategy document and submit questions and revision to FOMB staff in connection with fiscal plan projections                                                                          | 1.20 | 720.00      | 864.00                |
| Stricklin, Todd          | Senior             | 15-Apr-20       | T3 - Long Term Projections      | Develop coding to calculate the termination benefits within the PREPA valuation system model with freeze year 2021                                                                                                | 1.60 | 405.00      | 648.00                |
| Stuber, Emily Grace      | Senior             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                          | 1.20 | 405.00      | 486.00                |
| Stuber, Emily Grace      | Senior             | 15-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                          | 1.20 | 405.00      | 486.00                |
| Tague, Robert            | Senior Manager     | 15-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), J. Moran-Eserski (EY), N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB) to discuss the court's decision to repeal Act 29 | 0.80 | 720.00      | 576.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Participate in a meeting with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY), FOMB, CRIM, and municipal mayors to discuss the court's decision to repeal Act 29 and the short-term solutions that could be implemented to help repay the outstanding obligations                           | 0.90 | 720.00      | 648.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Participate in a working session with A. Chepenik (EY), R. Tague (EY), J. Moran-Eserski (EY) to draft FOMB's press release welcoming the judge's decision to repeal Act 29                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Participate in a working session with A Chepenik (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss how CRIM could recoup the money that was advanced under Act 29 and identify any risks that will need to be mitigated                                                                     | 1.20 | 720.00      | 864.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Prepare final edits to Act 29 deck prior to sending to G. Ojeda (FOMB) for review.                                                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review CRIM court filign related to ACT 29 for key considerations                                                                                                                                                                                                                                  | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review draft press release to provide comments                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review Act 29 court ruling detail to prepare summary of decisions with impact considerations.                                                                                                                                                                                                      | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review revised press release on ACT 29 to provide additional edits                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Summarize all financial support provided to munis for ACT 29 use.                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Prepare discussion presentation for use with Mayors on impact of ACT 29 nullification                                                                                                                                                                                                              | 1.90 | 720.00      | 1,368.00              |
| Tague,Robert         | Senior Manager    | 15-Apr-20       | T3 - Long Term Projections | Review muni disaster relief funding analysis received to confirm amounts                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Venkatramanan,Siddhu | Manager           | 15-Apr-20       | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 04/17/2020.                                                                                                                           | 2.30 | 595.00      | 1,368.50              |
| Young,Ryan           | Staff             | 15-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), D. Patel (EY) to discuss updates to Fed Stimulus summary slides                                                                                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Young,Ryan           | Staff             | 15-Apr-20       | T3 - Long Term Projections | Build weekly update COVID fed stimulus summary slides for PROMESA                                                                                                                                                                                                                                  | 2.10 | 245.00      | 514.50                |
| Young,Ryan           | Staff             | 15-Apr-20       | T3 - Long Term Projections | Finalize draft of weekly COVID fed stimulus summary slides to PROMESA                                                                                                                                                                                                                              | 1.90 | 245.00      | 465.50                |
| Young,Ryan           | Staff             | 15-Apr-20       | T3 - Long Term Projections | Research CARES Act allocations for education based on DOE allocations released                                                                                                                                                                                                                     | 1.90 | 245.00      | 465.50                |
| Young,Ryan           | Staff             | 15-Apr-20       | T3 - Long Term Projections | Update CARES Act costing model with education allocations and change descriptors                                                                                                                                                                                                                   | 1.70 | 245.00      | 416.50                |
| Zhao,Leqi            | Staff             | 15-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing results of the update to the PR Economic Impact model with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                  | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi            | Staff             | 15-Apr-20       | T3 - Long Term Projections | Compile test version of monthly change in alcohol tax for alcohol tax forecast update                                                                                                                                                                                                              | 2.20 | 245.00      | 539.00                |
| Zhao,Leqi            | Staff             | 15-Apr-20       | T3 - Long Term Projections | Discuss methodology to improve alcohol tax regression model for alcohol tax forecast                                                                                                                                                                                                               | 2.40 | 245.00      | 588.00                |
| Angus,Barbara        | Partner/Principal | 16-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss business tax considerations for Puerto Rico.                                                                                                                                       | 0.40 | 870.00      | 348.00                |
| Angus,Barbara        | Partner/Principal | 16-Apr-20       | T3 - Long Term Projections | Research history of changes in US tax treatment of investment in Puerto Rico                                                                                                                                                                                                                       | 1.90 | 870.00      | 1,653.00              |
| Aubourg,Rene Wiener  | Senior Manager    | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener  | Senior Manager    | 16-Apr-20       | T3 - Long Term Projections | Prepare summary note on relationship between WB Doing Business indicators and economic growth based on literature review                                                                                                                                                                           | 2.10 | 720.00      | 1,512.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Adjust stimulus impact model based on the comments and updated data                                                                                                                                                                                                                                | 0.90 | 595.00      | 535.50                |
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Create charts and figures to provide highlights of the model output so Dan and J can provide feedback                                                                                                                                                                                              | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Finalize the net economic impact from COVID-19                                                                                                                                                                                                                                                     | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Review BLS data for March 2020 drop as well as GDP forecast                                                                                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Ban,Menuka       | Manager | 16-Apr-20       | T3 - Long Term Projections | Update the model based on feedback as well as sensitivity analysis                                                                                                                                                                                                                                 | 2.60 | 595.00      | 1,547.00              |
| Berger,Daniel L. | Senior  | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L. | Senior  | 16-Apr-20       | T3 - Long Term Projections | Produce associated graphics after completion of re-running forecast model for meeting with FOMB on 4.17                                                                                                                                                                                            | 2.70 | 445.00      | 1,201.50              |
| Berger,Daniel L. | Senior  | 16-Apr-20       | T3 - Long Term Projections | Rerun forecast models with final data for Friday meeting with FOMB                                                                                                                                                                                                                                 | 2.90 | 445.00      | 1,290.50              |
| Burr,Jeremy      | Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with C Robles (FOMB) and J Burr (EY) to discuss the general fund impact for a reduction in the SUT including collateral requirements from COFINA if they do not hit their target revenue                                                                                       | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy      | Manager | 16-Apr-20       | T3 - Long Term Projections | Prepare feedback on the FY20 PayGo budget for the municipalities in comparison to FY21 to support Act 29 cost estimations                                                                                                                                                                          | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy      | Manager | 16-Apr-20       | T3 - Long Term Projections | Prepare feedback on the next steps to certify on the FY21 budget resolution for COFINA                                                                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 16-Apr-20       | T3 - Long Term Projections | Provide feedback on the COFINA downside presentation which highlights a scenario where the entity does not get the full amount required by the PoA in order to support a presentation to the FOMB                                                                                                  | 0.40 | 595.00      | 238.00                |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Review document upload for Relativity for April 7, 2020, upload folder (uploaded as of 14 April 2020) to allow first level testing to begin.                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X002 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X004 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X000 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X002 at US Bank for "Revenue Bonds Ser Q" as of the 3/31/2020 testing period.                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X004 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X002 at US Bank, "Revenue bonds bond service account", as of the 3/31/2020 testing period.                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X010 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X809 at BNY Mellon as of the 3/31/2020 testing period.                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of The Children's Trust account X186 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of The Children's Trust account X187 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of The Children's Trust account X181 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of The Children's Trust account X182 at US Bank as of the 3/31/2020 testing period.                                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of The Children's Trust account X183 at US Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of The Children's Trust account X184 at US Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of The Children's Trust account X185 at US Bank as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X002 at US Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X004 at US Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X658 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X950 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X953 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X955 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X956 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X958 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X959 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X960 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X415 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X154 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X379 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X737 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account XA02 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account XA03 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X100 at Northern Trust as of the 3/31/2020 testing period.         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X563 at Northern Trust as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X316 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X326 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X330 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X334 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account XS03 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X338 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X339 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X340 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X345 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X089 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X090 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X091 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X092 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X093 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X094 at Northern Trust as of the 3/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Send email to I. Rodriguez (O&B) list of new restrictions documentation between 03 04 20 and 04 15 20 for legal due diligence review.     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X364 at Banco Popular as of the 03 31 20 testing period.         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X733 at Banco Popular as of the 03 31 20 testing period.         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of 911 Emergency System Bureau account X267 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of 911 Emergency System Bureau account X962 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X855 at Banco Popular as of the 03 31 20 testing period.          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X165 at Banco Popular as of the 03 31 20 testing period.          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X357 at Banco Popular as of the 03 31 20 testing period.          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X365 at Banco Popular as of the 03 31 20 testing period.          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X019 at US Bank as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X020 at US Bank as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X021 at US Bank as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X001 at US Bank as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X099 at US Bank as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X982 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X266 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X517 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X412 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X123 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X131 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X014 at US Bank as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X158 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X984 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X315 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X019 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X190 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X220 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X002 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X005 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X006 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X426 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X434 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X639 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X002 at US Bank as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X102 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X269 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X001 at US Bank as of the 03 31 20 testing period.                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X277 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X627 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X787 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X078 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X705 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X840 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X333 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X341 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X028 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X125 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X497 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X161 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X870 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X303 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X201 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X147 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X163 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X341 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X520 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X553 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X949 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X392 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X242 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X250 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X330 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X752 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X403 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X029 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X400 at Banco Popular as of the 03 31 20 testing period.                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X098 at Banco Popular as of the 03 31 20 testing period.                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X455 at Banco Popular as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X463 at Banco Popular as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X471 at Banco Popular as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X773 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X306 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X085 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X545 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X445 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X015 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X112 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X121 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X650 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X685 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X607 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X531 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X566 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X275 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X409 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X514 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 16-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X083 at Banco Popular as of the 03 31 20 testing period.                                           | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla, Sonia          | Manager           | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Agricultural Insurance Corporation account X380 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X191 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 16-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X778 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon | Partner/Principal | 16-Apr-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), R Tague (EY), J Moran-Eserski (EY), J Santambrogio (EY) and D Patel (EY) to discuss impacts of judges ruling on repeal of Act 29                                                                                       | 1.30 | 870.00      | 1,131.00              |
| Chepenik, Adam Brandon | Partner/Principal | 16-Apr-20       | T3 - Long Term Projections | Participate in follow up call with G Ojeda (FOMB) on the municipalities                                                                                                                                                                                                                                             | 0.90 | 870.00      | 783.00                |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Add executive order 2020-035 to document library for team review                                                                                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Add Financial Oversight and Management Board for Puerto Rico MEDIA RELEASE "Oversight Board Launches COVID-19 Information Web Page" to document library for team review                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Add the oversight board letter "UPDATE 1: Oversight Board Extends Deadline To Submit Revised Commonwealth, PREPA Fiscal Plans Until May 3; Cites Current 'Uncertainty' In Reserving Target Approval Dates" to document library for team review                                                                      | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Develop a list of COVID related OCI Legislation for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Develop a list of OCI domestic insurers for team review and input to analysis on PR insurance policy legislative action                                                                                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare an executive summary of COVID related OCI Legislations for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare an executive summary of stimulus potential of insurance premiums refunds to policyholders in PR                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare an initial financial analysis of the cash flow of PR OCI Property and Casualty policies for input to stimulus recommendations on PR insurance policy legislative action                                                                                                                                     | 0.80 | 245.00      | 196.00                |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for executive order 2020-035 for team review                                                                                                                                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for Financial Oversight and Management Board for Puerto Rico MEDIA RELEASE "Oversight Board Launches COVID-19 Information Web Page" for team review                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for the oversight board letter "UPDATE 1: Oversight Board Extends Deadline To Submit Revised Commonwealth, PREPA Fiscal Plans Until May 3; Cites Current 'Uncertainty' In Reserving Target Approval Dates" for team review                                                                | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Review OCI annual report for inputs to analysis on PR insurance policy legislative action                                                                                                                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Review the details of National bulletin our of California "California Insurance Commissioner Issues a Bulletin to Require Premium Returns Due to COVID-19" for inputs to PR legislative action regarding insurance policies                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Review the details of PC2469 for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                                                       | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Review the details of press release announcing the adoption of additional benefits to employers in light of the COVID-19 outbreak. "STATE INSURANCE FUND CORPORATION MAKES PROCEDURES MORE FLEXIBLE FOR EMPLOYERS DURING EMERGENCY BY CORONAVIRUS" for inputs to PR legislative action regarding insurance policies | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 16-Apr-20       | T3 - Plan of Adjustment    | Review the details of the Puerto Rico Department of Treasury Actual to Budget (Liquidity Plan) Component Unit Reporting For the month of December 2019 of Fiscal Year 2020 for inputs to PR legislative action regarding insurance policies                                                                         | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 16-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English executive order 2020-035 for team review                                                                                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Participate in call with J Santambrogio (EY), R Dougherty (EY) and D Patel (EY) to discuss IFCU analysis for COVID working group presentation                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R Dougherty (EY) and D Patel (EY) to discuss PRITA FP and cash impacts due to COVID for COVID weekly presentation                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Participate in call with S. Khan (EY), J. Santambrogio (EY) R. Dougherty (EY) and Conway Mackenzie to discuss cigarette tax revenue impacting PRITA                                                                                                                                                | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Prepare analysis of Education actual spend by month in FY19.                                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Review Education deck for G Maldonado (FOMB) in order to ensure measures are applied correctly.                                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Review March 31 cash balances of IFCU's not initially available in order to support analysis of potential CW support.                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update capex requests template with request from Commission of Investigations, Processing, and Appeals.                                                                                                                                                                                            | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update CW support slide for eliminate FY21 risk in PRITA.                                                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update CW support slide for N Jaresko (FOMB) with new cash balance information and macro economic projections.                                                                                                                                                                                     | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update decisions tracker with additional agencies reviewed.                                                                                                                                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Garcia,Francisco R.   | Senior Manager | 16-Apr-20       | T3 - Plan of Adjustment    | Review of updated cash supporting documents population analysis as of April 16, 2020.                                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane    | Staff          | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 16-Apr-20       | T3 - Long Term Projections | Compile all state enacted bills related to house in response to the COVID 19 pandemic                                                                                                                                                                                                              | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff          | 16-Apr-20       | T3 - Long Term Projections | Compile all state enacted bills related to unemployment insurance in response to the COVID 19 pandemic                                                                                                                                                                                             | 1.80 | 245.00      | 441.00                |
| Good JR,Clark E       | Manager        | 16-Apr-20       | T3 - Long Term Projections | Participate in a call with C. Good (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY20 municipal PayGo obligation                                                                                                                                                                        | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 16-Apr-20       | T3 - Long Term Projections | Participate in discussion with S Tajuddin (EY) and C Good (EY) regarding collection of actual municipality receipts for FY20                                                                                                                                                                       | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and C Good (EY) to discuss summary documentation of differences in prior fiscal plan and current projected municipalities costs                                                                                                                              | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 16-Apr-20       | T3 - Long Term Projections | Prepare calculation of impact on fiscal plan of incorporating admin reduction targets based on interpretation of Act 106                                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 16-Apr-20       | T3 - Long Term Projections | Prepare calculation of impact on fiscal plan of moving municipality admin costs to CW based on interpretation of Act 106                                                                                                                                                                           | 0.70 | 519.00      | 363.30                |
| Hurtado,Sergio Danilo | Senior         | 16-Apr-20       | T3 - Long Term Projections | Prepare additional follow ups for EMS on staffing analysis                                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Hurtado,Sergio Danilo | Senior         | 16-Apr-20       | T3 - Long Term Projections | Prepare EMS mapping of dispatch zones to PR municipalities for a population comparison per base                                                                                                                                                                                                    | 3.10 | 445.00      | 1,379.50              |
| Hurtado,Sergio Danilo | Senior         | 16-Apr-20       | T3 - Long Term Projections | Prepare information request template for EMS to provide supporting information on staffing needs                                                                                                                                                                                                   | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Allocate effect of indirect labor income loss to sectors and wage brackets                                                                                                                                                                                                                         | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Analyze labor income loss due to indirect impact                                                                                                                                                                                                                                                   | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Review of COVID-19 gross and net impact on macro economy                                                                                                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update unemployment scenarios with new data                                                                                                                                                                                                                                                        | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior         | 16-Apr-20       | T3 - Long Term Projections | Update unemployment summary table                                                                                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior             | 16-Apr-20       | T3 - Long Term Projections | Participate in call with S. Khan (EY), J. Santambrogio (EY) R. Dougherty (EY) and Conway Mackenzie to discuss cigarette tax revenue impacting PRITA                                                                                                                                                | 0.30 | 445.00      | 133.50                |
| LeBlanc,Samantha      | Staff              | 16-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss business tax considerations for Puerto Rico.                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff              | 16-Apr-20       | T3 - Long Term Projections | research section 936 and tax implications of pharma companies under that regulation                                                                                                                                                                                                                | 1.10 | 245.00      | 269.50                |
| Leonis,Temisan        | Senior             | 16-Apr-20       | T3 - Long Term Projections | Send S. Tajuddin (EY) potential COVID-19 impact to PRIDCO analysis for review.                                                                                                                                                                                                                     | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior             | 16-Apr-20       | T3 - Long Term Projections | Draft analysis on potential COVID-19 impact to PRIDCO.                                                                                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review Government of Puerto Rico Administrative Bulletin No.: OE-2020-023.                                                                                                                                                                                                                         | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan        | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review House Bill 2428 to amend Article 6 of Act 180-1998.                                                                                                                                                                                                                                         | 2.20 | 445.00      | 979.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review of CW capital structure to cross-check PRIDCO's capital structure                                                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review PRIDCO Title VI RSA v8 presentation                                                                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on AAFAF request to extend FP due date due to COVID-19                                                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on FOMB letter to PR Governor approving extension of FP due date due to COVID-19                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - MLF                                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - MSELF                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - MSNLF                                                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - PMCCF                                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - PPPLF                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior             | 16-Apr-20       | T3 - Long Term Projections | Review public data on updated Federal loan facilities (COVID-19 federal loan support) - TALF                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss business tax considerations for Puerto Rico.                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review QUEST GDP/unemployed forecasts                                                                                                                                                                                                                                                              | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Identify the distinction between GDP/GDP/GNI in macro forecast                                                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Research effect of stimulus payment on GDP                                                                                                                                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review note on World Bank's Doing Business indicators and economic growth                                                                                                                                                                                                                          | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review PR recent economic history and bond default time line and causes                                                                                                                                                                                                                            | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Prepare for weekly COVID update meeting                                                                                                                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Moran-Eserski,Javier  | Senior             | 16-Apr-20       | T3 - Long Term Projections | Participate in a call with C. Good (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY20 municipal PayGo obligation                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 16-Apr-20       | T3 - Long Term Projections | Participate in a call with D. Claudio (CRIM), G. Ojeda (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss Act 29 reversal and                                                                                                                                                              | 1.00 | 445.00      | 445.00                |
| Moran-Eserski,Javier  | Senior             | 16-Apr-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), R Tague (EY), J Moran-Eserski (EY), J Santambrogio (EY) and D Patel (EY) to discuss impacts of judges ruling on repeal of Act 29                                                                      | 1.30 | 445.00      | 578.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss additional analysis and edits to be completed regarding Act 29 repeal as requested by FOMB.                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss edits to Act 29 analysis focused on clawback of EQ fund contributions and distributions.                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss pension analysis and verification of FY20 muni PayGo as requested by FOMB.                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Prepare an analysis to quantify the impact for each municipality based on different ways of allocating the \$132 million CW transfer based on population                                                                                                                                           | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Prepare presentation material highlighting the impact that immediately repealing Act 29 would have on municipalities in preparation for a strategy session with the board                                                                                                                          | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 16-Apr-20       | T3 - Long Term Projections        | Update Act 29 repeal analysis to incorporate feedback received from N. Jaresko (FOMB)                                                                                                                                                                                                              | 2.20 | 445.00      | 979.00                |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | COVID-19 Construction, edits, proof read and finalization of Covid-19 working group slide deck for transmission to FOMB                                                                                                                                                                            | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | COVID-19 Finalizing interim estimates of economic effects on sectors and GDP                                                                                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | COVID-19 Revenue Forecasting - Withholding Tax Estimates Revisions for COVID environment                                                                                                                                                                                                           | 2.80 | 810.00      | 2,268.00              |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | COVID-19 Unemployment effects and stimulus effects of \$600 per week benefit enhancement                                                                                                                                                                                                           | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 16-Apr-20       | T3 - Long Term Projections        | Land Registration - Property Tax Registry - Compiling results of studies of effects of improvements on ease of doing business on economic growth                                                                                                                                                   | 1.60 | 810.00      | 1,296.00              |
| Neziroski,David      | Staff              | 16-Apr-20       | T3 - Fee Applications / Retention | Finalize February monthly application                                                                                                                                                                                                                                                              | 2.10 | 245.00      | 514.50                |
| Panagiotakis,Sofia   | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Review B2A analysis for PRDE in FY19 and in FY20                                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Review deck on PR digital strategy to understand key priorities.                                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia   | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Review legal summaries of Pre-retirement laws to understand impact on long term projections                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Review the deck summarizing the impact of Act 29 reversal.                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Parks,Ian            | Manager            | 16-Apr-20       | T3 - Long Term Projections        | Planning session with I Parks (EY) & R Young (EY) regarding weekly COVID Presentation                                                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Parks,Ian            | Manager            | 16-Apr-20       | T3 - Long Term Projections        | Analyze state groups which have formed ARRA working groups - to understand how PR should properly react to COVID funds and manage them carefully.                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Patel,Deven V.       | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), R Young (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss business tax considerations for Puerto Rico.                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.       | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with J Santambrogio (EY), R Dougherty (EY) and D Patel (EY) to discuss IFCU analysis for COVID working group presentation                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.       | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), R Tague (EY), J Moran-Eserski (EY), J Santambrogio (EY) and D Patel (EY) to discuss impacts of judges ruling on repeal of Act 29                                                                      | 1.30 | 720.00      | 936.00                |
| Patel,Deven V.       | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections        | Participate in call with R Dougherty (EY) and D Patel (EY) to discuss PRITA FP and cash impacts due to COVID for COVID weekly presentation                                                                                                                                                         | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to discuss tax, Fed Funds follow-up and preparation of weekly COVID working group deck                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review Act 29 repeal impact analysis and associated data based on feedback from N Jaresko (FOMB)                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review agenda and communicate with team in preparation for COVID working group weekly session                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review and edit emergency fund program management benchmark from ARRA experience                                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review Fed Main Street Lending facilities summaries and term sheets                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review IFCU summary slide in preparation for weekly COVID presentation                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review municipality HUD funding at request of FOMB staff in connection with letter to CW                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review tax presentation and draft outline for new presentation based on feedback from N Jaresko (FOMB)                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review updated unemployment and impact analyses in preparation for weekly COVID working group session                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Pizzola,Brandon M  | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Design chart to show the percentage of digital workers chart by industry for slide deck                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Rai,Aman           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Prepare table for BLS unemployment table by 2 digit NAICS industry for slide deck                                                                                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Rai,Aman           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Research updates in macro economic forecasts by external sources to help EY PR team with forecasting                                                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/16/2020 for Land Administration for 03/31/2020 testing period.                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Review Banco de Desarrollo Economico (BDE) bank statement received on 4/16/2020 for Land Administration account X-ERS for 03/31/2020 testing period.                                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/16/2020 for State Elections Commission for 03/31/2020 testing period.                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X368 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X369 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X370 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X371 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X372 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X373 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X374 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X375 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X376 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X516 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X570 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X574 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X805 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X569 at BNY Mellon as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X649 at BNY Mellon as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X656 at BNY Mellon as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X284 at BNY Mellon as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X254 at BNY Mellon as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X257 at BNY Mellon as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X258 at BNY Mellon as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X262 at BNY Mellon as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X475 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X478 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X479 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X482 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X484 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X488 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X515 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X520 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X522 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X524 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X526 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X529 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X530 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X532 at BNY Mellon as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X471 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X473 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X547 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X910 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X915 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X916 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X917 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X920 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X921 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X028 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X693 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X813 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X814 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X574 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X252 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X656 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X601 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institute of Puerto Rican Culture account X345 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X400 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X098 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X705 at Banco Popular as of 03/31/2020 testing period.  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X455 at Banco Popular as of 03/31/2020 testing period.                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X463 at Banco Popular as of 03/31/2020 testing period.                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X471 at Banco Popular as of 03/31/2020 testing period.                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X607 at Banco Popular as of 03/31/2020 testing period.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X303 at Banco Popular as of 03/31/2020 testing period.              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X520 at Banco Popular as of 03/31/2020 testing period.              | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X019 at Banco Popular as of 03/31/2020 testing period.                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X078 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X116 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X191 at Banco Popular as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X353 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Consumer Affairs account X469 at Banco Popular as of 03/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X531 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X566 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X275 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Administration for the Development of Agricultural Enterprises account X982 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Agricultural Insurance Corporation account X541 at Banco Popular as of 03/31/2020 testing period.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X855 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Administration for the Development of Agricultural Enterprises account X266 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Administration for the Development of Agricultural Enterprises account X517 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X165 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Administration for the Development of Agricultural Enterprises account X412 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X357 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X365 at Banco Popular as of 03/31/2020 testing period.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Agricultural Insurance Corporation account X853 at Banco Popular as of 03/31/2020 testing period.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Agricultural Insurance Corporation account X372 at Banco Popular as of 03/31/2020 testing period.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Agricultural Insurance Corporation account X380 at Banco Popular as of 03/31/2020 testing period.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X409 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X514 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X778 at Banco Popular as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X083 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X406 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X524 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X112 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X139 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X147 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X155 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X163 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X151 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X178 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X689 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X240 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X259 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X666 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X264 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X195 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X582 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X407 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X755 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X022 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X355 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X134 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Conservatory of Music Corporation of Puerto Rico account X701 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X014 at Banco Popular as of 03/31/2020 testing period.                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X896 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X019 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X910 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 16-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X537 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Justice account X400 at Banco Popular as of 03/31/2020 testing period.                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Agricultural Insurance Corporation account ending in X853                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X574 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X692 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X001 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X044 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X015 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X459 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X085 at Banco Popular as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X545 at Banco Popular as of 03/31/2020 testing period.                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of School of Plastic Arts and Design account X733 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X028 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X125 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 16-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Institute of Puerto Rican Culture account X329 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Participate in call with J Santambrogio (EY), R Dougherty (EY) and D Patel (EY) to discuss IFCU analysis for COVID working group presentation                                                                                 | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), R Tague (EY), J Moran-Eserski (EY), J Santambrogio (EY) and D Patel (EY) to discuss impacts of judges ruling on repeal of Act 29 | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Participate in call with S. Khan (EY), J. Santambrogio (EY) R. Dougherty (EY) and Conway Mackenzie to discuss cigarette tax revenue impacting PRITA                                                                           | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Plan of Adjustment    | Review analysis of various pension scenarios requested by FOMB executive director                                                                                                                                             | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Plan of Adjustment    | Review increasing trends of balances of sweep accounts in relation to reduction in TSA collections due to COVID-19                                                                                                            | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review information on proposed voluntary transition program for State Insurance Fund                                                                                                                                          | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review information on subsidies to municipalities as a result of COVID-19                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review materials to be discussed in weekly board call                                                                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 16-Apr-20       | T3 - Long Term Projections | Review presentation on COFINA revenues sensitivities in relation to debt service commitments                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections | Participate in a call with C. Good (EY), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY20 municipal PayGo obligation                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 16-Apr-20       | T3 - Long Term Projections | Participate in a call with D. Claudio (CRIM), G. Ojeda (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss Act 29 reversal and                                                                                         | 1.00 | 720.00      | 720.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), R Tague (EY), J Moran-Eserski (EY), J Santambrogio (EY) and D Patel (EY) to discuss impacts of judges ruling on repeal of Act 29                                                                      | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss additional analysis and edits to be completed regarding Act 29 repeal as requested by FOMB.                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss edits to Act 29 analysis focused on clawback of EQ fund contributions and distributions.                                                                                                                               | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss pension analysis and verification of FY20 muni PayGo as requested by FOMB.                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and C Good (EY) to discuss summary documentation of differences in prior fiscal plan and current projected municipalities costs                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss Act 29 impact and ongoing discussions with mayors                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review inventory repeal options deck to prepare summary to share with FOMB for meeting prep.                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in call with G. Ojeda (FOMB) to discuss inventory options deck and additional slides added prior to FOMB meeting on same                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review impact of Act 29 nullification on ASES                                                                                                                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review reconciliation bridge prepared to show impact of Act 29                                                                                                                                                                                                                                     | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review impact of Act 29 nullification on pension PayGo                                                                                                                                                                                                                                             | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Participate in discussion with S Tajuddin (EY) and C Good (EY) regarding collection of actual municipality receipts for FY20                                                                                                                                                                       | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Continue to research insurance legislation re: COVID19 in PR                                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Research insurance legislation re: COVID19 in PR                                                                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 16-Apr-20       | T3 - Long Term Projections | Review paygo data to calculate impact of Law 29 decision                                                                                                                                                                                                                                           | 1.10 | 720.00      | 792.00                |
| Tan,Riyandi            | Manager        | 16-Apr-20       | T3 - Long Term Projections | Review initial B2A data submitted for March 2020 from OMB.                                                                                                                                                                                                                                         | 0.60 | 595.00      | 357.00                |
| Venkatramanan,Siddhu   | Manager        | 16-Apr-20       | T3 - Plan of Adjustment    | Update documentation for documents obtained for the 03 31 20 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 04/17/2020.                                                                                         | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), J Mackie (EY), B Angus (EY), and S LeBlanc (EY) to discuss business tax considerations for Puerto Rico.                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to discuss tax, Fed Funds follow-up and preparation of weekly COVID working group deck                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Planning session with I Parks (EY) & R Young (EY) regarding weekly COVID Presentation                                                                                                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Build presentation outlying ARRA program management in mainland USA to relate to PROMESA                                                                                                                                                                                                           | 0.80 | 245.00      | 196.00                |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Finalize weekly COVID fed stimulus summary slides for PROMESA presentation                                                                                                                                                                                                                         | 1.90 | 245.00      | 465.50                |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Research ARRA program management across mainland USA                                                                                                                                                                                                                                               | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Research CARES Act provisions for funding related to highways/roads                                                                                                                                                                                                                                | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Research CARES Act provisions for funding related to utilities                                                                                                                                                                                                                                     | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff          | 16-Apr-20       | T3 - Long Term Projections | Research section 936 impacts on Sanofi, Allergan, Zimmer and Phillips                                                                                                                                                                                                                              | 1.60 | 245.00      | 392.00                |
| Zhao,Leqi              | Staff          | 16-Apr-20       | T3 - Long Term Projections | Participate in strategy session for brainstorming the structure of the slide deck with economic impact results due at 5pm to RAS team with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |

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| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Prepare database to include updated unemployment data from IO model for all revenue forecast update                                                                                                                                                                                                                                               | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Prepare high unemployment data from IO model to forecast independent variables in alcohol tax model for alcohol tax forecast                                                                                                                                                                                                                      | 1.30 | 245.00      | 318.50                |
| Zhao, Leqi           | Staff          | 16-Apr-20       | T3 - Long Term Projections | Prepare high unemployment data from IO model to forecast independent variables in rum tax model for rum tax forecast                                                                                                                                                                                                                              | 2.40 | 245.00      | 588.00                |
| Aubourg, Rene Wiener | Senior Manager | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Aubourg, Rene Wiener | Senior Manager | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Ban, Menuka          | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 595.00      | 654.50                |
| Ban, Menuka          | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Ban, Menuka          | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Ban, Menuka          | Manager        | 17-Apr-20       | T3 - Long Term Projections | Review postponing schedule for filing and payment of taxes in Puerto Rico                                                                                                                                                                                                                                                                         | 0.30 | 595.00      | 178.50                |
| Ban, Menuka          | Manager        | 17-Apr-20       | T3 - Long Term Projections | Review studio Technicos' estimate for stimulus spending and its effects reports/analysis against the EY analysis                                                                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Berger, Daniel L.    | Senior         | 17-Apr-20       | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 445.00      | 489.50                |
| Berger, Daniel L.    | Senior         | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.    | Senior         | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.    | Senior         | 17-Apr-20       | T3 - Long Term Projections | Final updates to PowerPoint for comments received from FOMB                                                                                                                                                                                                                                                                                       | 2.40 | 445.00      | 1,068.00              |
| Burr, Jeremy         | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the preparation of PREPA/PRASA projections by agency and fund type to support updates to the fiscal plan                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy         | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the agency consolidation plan proposed by FOMB to support decisions on pay scale equalization                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy         | Manager        | 17-Apr-20       | T3 - Long Term Projections | Participate in call with V Bernal (FOMB), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the pay scale equalization supported by back office consolidations that are consistent with the fiscal plan in order to support FOMB decisions                                                                                             | 0.60 | 595.00      | 357.00                |
| Burr, Jeremy         | Manager        | 17-Apr-20       | T3 - Long Term Projections | Prepare an updated FY21 PayGo budget file based on new information regarding municipality contributions                                                                                                                                                                                                                                           | 1.20 | 595.00      | 714.00                |
| Burr, Jeremy         | Manager        | 17-Apr-20       | T3 - Long Term Projections | Provide feedback on the FY20 budget to actuals for SIFC to support an analysis of their current surplus that could be used to return premiums to their subscribers                                                                                                                                                                                | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 17-Apr-20       | T3 - Long Term Projections | Provide feedback on the FY21 PREPA and PRASA costs to support updates to the fiscal plan                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Review Relativity upload folder as of 4/17/20 with new documentation to support cash balances as of March 2020 for accurate reporting.                                                                                         | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Review trust accounts related to agency 113                                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X474 for "PHR DEPOSIT ACCOUNT" at BNY Mellon as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X186 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X268 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X911 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X912 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X914 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X919 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X924 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X025 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X026 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X469 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X471 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X473 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X474 for "PRHTA- SERIES 2003 SUBORDINATED TRANS REV BDS PRHTA SER 03 SUB TRANS REV BDS BD REDEM" at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X910 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X915 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X916 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X917 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X920 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X921 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X028 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X693 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X813 at BNY Mellon as of the 3/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X814 at BNY Mellon as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X574 at BNY Mellon as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X252 at BNY Mellon as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X656 at BNY Mellon as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X601 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X602 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X604 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X607 at BNY Mellon for "RPF - DS INT SUB AC TAXABLE SENIOR" as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X215 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X217 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X248 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X292 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X299 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X318 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X319 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X497 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X499 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X518 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X523 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X334 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X607 at BNY Mellon for "PF 1ST SUB 2010E TAXABLE INT FD AP" as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X608 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X615 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X617 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X623 at BNY Mellon as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X151 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X178 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X147 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X155 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X163 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Agricultural Insurance Corporation account X541 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Agricultural Insurance Corporation account X853 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Agricultural Insurance Corporation account X372 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X240 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X259 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X666 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X689 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X872 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X880 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X899 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X902 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X910 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X929 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X937 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X945 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X953 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X961 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X988 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X996 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X003 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X011 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X038 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X046 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X054 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X062 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X089 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X097 at Banco Popular as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X739 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X747 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X755 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X771 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X828 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X018 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X034 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X352 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X395 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X425 at Banco Popular as of the 03 31 20 testing period.                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X264 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X195 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X582 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X407 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X755 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X022 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X355 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X134 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Conservatory of Music Corporation of Puerto Rico account X701 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X014 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X896 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X019 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X910 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X537 at Banco Popular as of the 03 31 20 testing period.         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X574 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X692 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X001 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X044 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X015 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X459 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X361 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X418 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X671 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X701 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X839 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X898 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X901 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X762 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X100 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X119 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X351 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X378 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X386 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X126 at Banco Popular as of the 03 31 20 testing period.    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of 911 Emergency System Bureau account X945 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X372 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X488 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X062 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X253 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 17-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X128 at Banco Popular as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X080 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X099 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X102 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X110 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X129 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X145 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X353 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X196 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 17-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), I Parks (EY), R Young (EY) and D Patel (EY) to discuss requirements for FOMB letter to CW regarding structure for managing Federal Stimulus Funds                                                                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Apr-20       | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFUCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Apr-20       | T3 - Long Term Projections | Participate in additional call with G Ojeda (FOMB) to further discuss the municipalities                                                                                                                                                                                                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Apr-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with board members. Discussed Act 29 litigation and other board matters                                                                                                                                                                                                               | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 17-Apr-20       | T3 - Long Term Projections | Start to prepare analysis on state revenue loss implications for N Jaresko (FOMB)                                                                                                                                                                                                                                                                  | 0.90 | 870.00      | 783.00                |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), A. Levine (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on open items in T3 work stream.                                                                                                                                                                            | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget                                                                                                                                                                                             | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Add joint resolutions 26-2020 and 27-2020 to document library for team review                                                                                                                                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Add OCI Circular Letters to document library for team review for PR insurance stimulus analysis                                                                                                                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Add OCI Ruling Letters to document library for team review for PR insurance stimulus analysis                                                                                                                                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Review the details of the commonwealth of Puerto Rico FY 2019 financial audit for inputs for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Review the details of the commonwealth of Puerto Rico FY 2019 financial audit for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 17-Apr-20       | T3 - Plan of Adjustment    | Review the details of the FONDO FOMB summary Slides for inputs to PR legislative action regarding insurance policies                                                                                                                                                                                                                               | 0.20 | 245.00      | 49.00                 |
| Dougherty,Ryan Curran | Senior            | 17-Apr-20       | T3 - Long Term Projections | Prepare agenda for PRITA meeting with OMB, FOMB, and PRITA.                                                                                                                                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior            | 17-Apr-20       | T3 - Long Term Projections | Prepare draft list of questions for Ankura in order to get additional support for AAFAF professional fees request.                                                                                                                                                                                                                                 | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 17-Apr-20       | T3 - Long Term Projections | Prepare summary of changes in macroeconomic changes and how each affects TSA impact.                                                                                                                                                                                                                                                               | 0.80 | 445.00      | 356.00                |

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|-----------------------|---------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Eiben,Jaime Rose      | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Prepare documentation of JRS census data calculations on sharepoint                                                                                                                                                  | 0.30 | 271.00      | 81.30                 |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY) D Patel (EY) S Tajuddin (EY) and A Glavin (EY) to discuss state by state stimulus exhibit                                                                                    | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)            | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Compile all legislation proposed or enacted in states related to protect workers jobs and sick leave in response to the COVID 19 pandemic                                                                            | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Compile all legislation proposed or enacted in states related to tax credits and extend tax fil deadlines in response to the COVID 19 pandemic                                                                       | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Prepare a summary of all legislation passed by states through 4/16/2020 in response to the COVID 19 pandemic                                                                                                         | 1.30 | 245.00      | 318.50                |
| Good JR,Clark E       | Manager | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss municipality paygo costs and admin cost methodology                                                                                                  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                             | 0.90 | 519.00      | 467.10                |
| Hurtado,Sergio Danilo | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Prepare EMS staffing analysis by dispatch zone incorporating information received from EMS                                                                                                                           | 3.30 | 445.00      | 1,468.50              |
| Hurtado,Sergio Danilo | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review supporting information provided by EMS                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Kane,Collin           | Senior  | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                             | 1.10 | 405.00      | 445.50                |
| Kebhaj,Suhaib         | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)            | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Analyze discrepancy in reporting of unemployment insurance initial claims between the PR DOL and US DOL                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review macro impact model, revenue projections and unemployment projection model results                                                                                                                             | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Update unemployment snapshot table to include estimates based on both US and PR DOL reports                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and J Burr (EY) to discuss the preparation of PREPA/PRASA projections by agency and fund type to support updates to the fiscal plan                                             | 0.40 | 445.00      | 178.00                |
| Kite,Samuel           | Senior  | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                             | 1.30 | 405.00      | 526.50                |
| LeBlanc,Samantha      | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with R Young (EY), D Patel (EY), and S LeBlanc (EY) to discuss business tax for pharma companies in Puerto Rico.                                                                                 | 0.60 | 245.00      | 147.00                |
| LeBlanc,Samantha      | Staff   | 17-Apr-20       | T3 - Long Term Projections      | Research the Puerto Rican pharma industry in relation of the repeal of Section 936.                                                                                                                                  | 1.40 | 245.00      | 343.00                |
| Leonis,Temisan        | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), A. Levine (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on open items in T3 work stream.                                              | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review Article 10 of Puerto Rico Act 8.                                                                                                                                                                              | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review Article 6 of Puerto Rico Act 8.                                                                                                                                                                               | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review Article 9 of Puerto Rico Act 8.                                                                                                                                                                               | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Review Puerto Rico Civil Code, Article 20(7) of Act No. 379 of May 15, 1948.                                                                                                                                         | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior  | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with JC Battle (Ankura) and D Mullins (EY) and S. Tajuddin (EY) and A Levine (EY) to discuss revenue budgeting models                                                                            | 1.00 | 445.00      | 445.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), A. Levine (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on open items in T3 work stream.                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review of updates on the COVID-19 funding program to find a funding option for the CW                                                                                                                                                                                                                                                              | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review PRIDCO Title VI RSA v8 presentation                                                                                                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review the 2019 CWWP - Part I                                                                                                                                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review the 2019 CWWP - Part II                                                                                                                                                                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Levy,Sheva R            | Partner/Principal  | 17-Apr-20       | T3 - Long Term Projections | Review historical post-act 106 payroll levels for teachers hired after 2014                                                                                                                                                                                                                                                                        | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and C Good (EY) to discuss municipality paygo costs and admin cost methodology                                                                                                                                                                                                                                | 0.60 | 721.00      | 432.60                |
| Maciejewski,Brigid Jean | Manager            | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), A. Levine (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on open items in T3 work stream.                                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFUCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 810.00      | 891.00                |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                          | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Review Est Tech's revised report on PR economy & note to QUEST                                                                                                                                                                                                                                                                                     | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Research 936's history and econ effects                                                                                                                                                                                                                                                                                                            | 2.10 | 810.00      | 1,701.00              |
| Mackie,James            | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Research PR's postponement of tax filing and payment dates                                                                                                                                                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Participate in a call with G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss 2-page press release as requested by FOMB                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY) and Ankura to discuss the shortfall that municipalities will experience due to the reversal of Act 29                                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY) to discuss the deck for the board strategy session                                                                                                                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget                                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Prepare a 2-page summary of Act 29 repeal to share with the press as requested by FOMB                                                                                                                                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Prepare an analysis to quantify the impact for each municipality based on different ways of allocating the \$132 million CW transfer based on projected budget shortfall                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review bank account statements as of March 2020 to identify the cash being held at CRIM that could be clawback to repay PayGo and ASER                                                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Review the latest COVID-19 GNP impact analysis to identify what the impact on municipal revenues could be                                                                                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier    | Senior             | 17-Apr-20       | T3 - Long Term Projections | Update presentation material highlighting the impact that immediately repealing Act 29 would have on municipalities in preparation for a strategy session with the board to incorporate feedback received from the team                                                                                                                            | 1.90 | 445.00      | 845.50                |
| Mullins,Daniel R        | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) D Patel (EY) S Tajuddin (EY) and A Glavin (EY) to discuss state by state stimulus exhibit                                                                                                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R        | Executive Director | 17-Apr-20       | T3 - Long Term Projections | Participate in call with JC Battle (Ankura) and D Mullins (EY) and S. Tajuddin (EY) and A Levine (EY) to discuss revenue budgeting models                                                                                                                                                                                                          | 1.00 | 810.00      | 810.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 Determination of economic effects scenarios for estimation of revenue implications                                                                                                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 effects virtual staffing and definition of analysis to be completed post call based on FOMB requests                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 Effects, reconciling US. Department of Labor figures with PR DOL labor figures and issues of difference in state of residency vs. state responsible for benefit payment                                                                                                                                                                  | 2.60 | 810.00      | 2,106.00              |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 Unemployment and revenue estimate and slide updates and forwarded to Natalie                                                                                                                                                                                                                                                             | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 Working Group call with FOMB and Natalie preparation, finalization of corrections to presentation slides and identification of issues to emphasize                                                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | COVID-19 Working Group Team Video conference and presentation of economic, unemployment and fiscal effects                                                                                                                                                                                                                                        | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | Land Registration / Property Tax Registry - revisions/additions to 205 letter                                                                                                                                                                                                                                                                     | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 17-Apr-20       | T3 - Long Term Projections        | Revenue Forecasting - adjustments and incorporation of near real-time data                                                                                                                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Neziroski, David    | Staff              | 17-Apr-20       | T3 - Fee Applications / Retention | Draft email regarding finalized February application                                                                                                                                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Neziroski, David    | Staff              | 17-Apr-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the March monthly application                                                                                                                                                                                                                                                                                    | 4.10 | 245.00      | 1,004.50              |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Participate in call with C. Tirado Soto (ERS), M. Perez (FOMB), S. Sarna (EY), and S. Panagiotakis (EY) to discuss law 70 projections                                                                                                                                                                                                             | 1.00 | 720.00      | 720.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Participate in call with S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the agency consolidation plan proposed by FOMB to support decisions on pay scale equalization                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Participate in call with V Bernal (FOMB), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the pay scale equalization supported by back office consolidations that are consistent with the fiscal plan in order to support FOMB decisions                                                                                             | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Prepare summary of Law 70 participants that do not have sufficient information to prepare long term projections.                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Review agencies that OMB projects a deficit for FY20                                                                                                                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Review Consolidation Framework prepared by V. Bernal (FOMB) to provide comments.                                                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Review Federal Funds received by Roosevelt Roads.                                                                                                                                                                                                                                                                                                 | 0.20 | 720.00      | 144.00                |
| Parks, Ian          | Manager            | 17-Apr-20       | T3 - Long Term Projections        | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 595.00      | 654.50                |
| Patel, Deven V.     | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Participate in call with D Mullins (EY) D Patel (EY) S Tajuddin (EY) and A Glavin (EY) to discuss state by state stimulus exhibit                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections        | Participate in call with R Young (EY), D Patel (EY), and S LeBlanc (EY) to discuss business tax for pharma companies in Puerto Rico.                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.     | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Update State stimulus funds slides in preparation for discussion with N Jaresko (EY)                                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Review Fed Stimulus tracker updates for latest information on allocations to PR                                                                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Review IFCU's analysis in preparation for call with N Jaresko (FOMB)                                                                                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Review initial state responses summary and prepare template for summary of State COVID stimulus and budget responses                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Pizzola,Brandon M  | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Pizzola,Brandon M  | Senior Manager | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.50 | 655.00      | 327.50                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh     | Senior Manager | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                          | 1.10 | 655.00      | 720.50                |
| Rai,Aman           | Staff          | 17-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 17-Apr-20       | T3 - Long Term Projections      | Update slide deck with macro forecasts by external sources to send to rest of team                                                                                                                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Ramirez,Jessica I. | Senior         | 17-Apr-20       | T3 - Plan of Adjustment         | Review bank account information related to new/closed accounts received on 4/17/2020 for Department of Consumer Affairs for 03/31/2020 testing period.                                                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 17-Apr-20       | T3 - Plan of Adjustment         | Review bank account information related to new/closed accounts received on 4/17/2020 for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for 03/31/2020 testing period.                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X636 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X639 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X643 at BNY Mellon as of 03/31/2020 testing period.                                                                                                                                                                                                   | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X714 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X300 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X668 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System of Puerto Rico Judiciary account X000 at BNY Mellon as of 03/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X631 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X632 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X633 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X634 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X635 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X636 at BNY Mellon as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X317 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X862 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X870 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X640 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X659 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X667 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X675 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X683 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X691 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X705 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X713 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X721 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X748 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X756 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X764 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X772 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X901 at Banco Popular as of 03/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X915 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X884 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X457 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X653 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X815 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X139 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X155 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X422 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X430 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X449 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X852 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Administration account X127 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X439 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Review UMB bank statement received on 4/17/2020 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X544 for 03/31/2020 testing period.       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Review UMB bank statement received on 4/17/2020 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X545 for 03/31/2020 testing period.       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Review UMB bank statement received on 4/17/2020 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X546 for 03/31/2020 testing period.       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Review UMB bank statement received on 4/17/2020 for Authority for the Financing of Infrastructure of Puerto Rico account ending in X547 for 03/31/2020 testing period.       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 17-Apr-20       | T3 - Plan of Adjustment | Review Banco de Desarrollo Economico (BDE) bank statement received on 4/17/2020 for Government Development Bank For Puerto Rico account X-ERS for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X361 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X418 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X671 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X701 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X839 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X898 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Review file names of received document as of 4/17/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 4/17/2020 for accurate testing of account balances | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X901 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X762 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X100 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X119 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X351 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X378 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X386 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X126 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of 911 Emergency System Bureau account X945 at Banco Popular as of 03/31/2020 testing period.                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Child Support Administration account X372 at Banco Popular as of 03/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Child Support Administration account X488 at Banco Popular as of 03/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X062 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X253 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X128 at Banco Popular as of 03/31/2020 testing period.                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X080 at Banco Popular as of 12/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X099 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X102 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X110 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X129 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X145 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X161 at Banco Popular as of 12/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X196 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X234 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 17-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X242 at Banco Popular as of 03/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

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**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Metropolitan Bus Authority account X007 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X792 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X806 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X814 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X822 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X830 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X849 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X424 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X475 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Agricultural Insurance Corporation account ending in X541                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 17-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X018 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Santambrogio,Juan       | Executive Director | 17-Apr-20       | T3 - Long Term Projections      | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFUCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan       | Executive Director | 17-Apr-20       | T3 - Plan of Adjustment         | Analyze information on general fund revenue impact from COVID-19 to incorporate into TSA projections                                                                                                                                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan       | Executive Director | 17-Apr-20       | T3 - Long Term Projections      | Analyze information on projected paygo costs for municipalities including administrative expense load                                                                                                                                                                                                                                              | 1.20 | 810.00      | 972.00                |
| Santambrogio,Juan       | Executive Director | 17-Apr-20       | T3 - Long Term Projections      | Review analysis prepared by McKinsey regarding general funds being released as a result of higher Medicaid contributions                                                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Santambrogio,Juan       | Executive Director | 17-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                           | 1.40 | 810.00      | 1,134.00              |
| Sarna,Shavi             | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with C. Tirado Soto (ERS), M. Perez (FOMB), S. Sarna (EY), and S. Panagiotakis (EY) to discuss law 70 projections                                                                                                                                                                                                              | 1.00 | 720.00      | 720.00                |
| Sarna,Shavi             | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the agency consolidation plan proposed by FOMB to support decisions on pay scale equalization                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Sarna,Shavi             | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in call with V Bernal (FOMB), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the pay scale equalization supported by back office consolidations that are consistent with the fiscal plan in order to support FOMB decisions                                                                                              | 0.60 | 720.00      | 432.00                |
| Sarna,Shavi             | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Analyze discussion document highlighting pay scale equalization supported by back office consolidations in preparation for call with FOMB staff                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert            | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in a call with G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss 2-page press release as requested by FOMB                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert            | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY) and Ankura to discuss the shortfall that municipalities will experience due to the reversal of Act 29                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert            | Senior Manager     | 17-Apr-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY) to discuss the deck for the board strategy session                                                                                                                                                                                                                                 | 0.80 | 720.00      | 576.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Review draft Board presentation on Act 29 repeal to provide comments                                                                                                                                                                                                                                                                              | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Review edited Act 29 deck to finalize.                                                                                                                                                                                                                                                                                                            | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Draft summary considerations to send with Act 29 deck to FOMB.                                                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Participate in weekly FOMB Board call to discuss Act 29 decision and impact                                                                                                                                                                                                                                                                       | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Review draft Act 29 summary to provide edits to team                                                                                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Review revised Act 29 summary analysis to comment                                                                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Make final edits to Act 29 summary prior to sending to FOMB                                                                                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) D Patel (EY) S Tajuddin (EY) and A Glavin (EY) to discuss state by state stimulus exhibit                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Participate in call with JC Battle (Ankura) and D Mullins (EY) and S. Tajuddin (EY) and A Levine (EY) to discuss revenue budgeting models                                                                                                                                                                                                         | 1.00 | 720.00      | 720.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), A. Levine (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on open items in T3 work stream.                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 17-Apr-20       | T3 - Long Term Projections | Review budget process examples received from A. Chepenik (EY)                                                                                                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Venkatramanan,Siddhu   | Manager           | 17-Apr-20       | T3 - Plan of Adjustment    | Update fields within Relativity workspace to implement changes for the 03/31/20 testing period for the week ending 04/17/2020                                                                                                                                                                                                                     | 2.30 | 595.00      | 1,368.50              |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), D Patel (EY), and S LeBlanc (EY) to discuss business tax for pharma companies in Puerto Rico.                                                                                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in COVID implication call on UI benefits, and Fed stimulus, fiscal implications and IFCU impacts. Led by N Jaresko (FOMB). Participants: R Fuentes (FOMB), S Negron (FOMB), G Ojeda (FOMB), D Mullins (EY), J Mackie (EY), M Ban (EY), D Berger (EY), A Chepenik (EY), J Santambrogio (EY), I Parks (EY), D Patel (EY), R Young (EY). | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Create draft of pharmaceutical industry timeline in relation to section 936 tax benefit summary                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Research impact timeline of pharmaceutical industry in PR as part of the section 936 tax benefit                                                                                                                                                                                                                                                  | 1.90 | 245.00      | 465.50                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Research pharmaceutical industry metrics in PR in relation to other industries                                                                                                                                                                                                                                                                    | 2.20 | 245.00      | 539.00                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Research PR airport funding based on new FAA information                                                                                                                                                                                                                                                                                          | 1.70 | 245.00      | 416.50                |
| Young,Ryan             | Staff             | 17-Apr-20       | T3 - Long Term Projections | Update airport allocations in CARES Act costing model                                                                                                                                                                                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Zhao,Leqi              | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff             | 17-Apr-20       | T3 - Long Term Projections | Participate in strategy session for reviewing the 205 letter with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Burr,Jeremy            | Manager           | 18-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon  | Partner/Principal | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with A. Cruz (FOMB), G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards                                                                                                 | 1.80 | 870.00      | 1,566.00              |
| Dorgo,Michael James    | Staff             | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with A. Cruz (FOMB), G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards                                                                                                 | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James    | Staff             | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss model development to determine COVID impact for Munis FY 20 & onwards                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss work outputs and review impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards                           | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Plan of Adjustment    | Perform an initial financial analysis of SIFC FONDO cash flow of for input to stimulus recommendations on PR insurance policy legislative action                                                                                                  | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Long Term Projections | Prepare a slide on the COVID impact on municipality income FY 20 & onwards                                                                                                                                                                        | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary of the financial analysis of SIFC FONDO cash flow of for input to stimulus recommendations on PR insurance policy legislative action                                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Long Term Projections | Prepare appendix slides highlighting muni by muni COVID impact on income FY 20 & onwards                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Long Term Projections | Prepare first update on the model to determine COVID impact for Munis FY 20 & onwards with team input                                                                                                                                             | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James  | Staff             | 18-Apr-20       | T3 - Long Term Projections | Develop model to determine COVID impact for Munis FY 20 & onwards                                                                                                                                                                                 | 2.60 | 245.00      | 637.00                |
| Good JR,Clark E      | Manager           | 18-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and C. Good (EY) to discuss FY20 paygo estimates vs May 2019 FP, FP updates and admin fee treatment.                                                                                                       | 0.30 | 519.00      | 155.70                |
| Levine,Adam          | Senior            | 18-Apr-20       | T3 - Long Term Projections | Prepare legal analysis (email) of response letter written by Maxim Water in regards to suggested revisions to the facilities, to analyze CW's strategy to receive funding                                                                         | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R         | Partner/Principal | 18-Apr-20       | T3 - Long Term Projections | Review ruling from Judge Swain regarding ERS bond proceedings                                                                                                                                                                                     | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal | 18-Apr-20       | T3 - Long Term Projections | Review pension reconciliations in draft presentation prepared by McKinsey for board strategy session                                                                                                                                              | 1.30 | 721.00      | 937.30                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with A. Cruz (FOMB), G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss model development to determine COVID impact for Munis FY 20 & onwards                                                                                            | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss work outputs and review impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards                           | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Participate in call with G. Ojeda (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss muni options and materials needed for Board discussion.                                                                                              | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss consolidation options and incentives for municipal operations.                                                                                                        | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Prepare a presentation for the Board highlighting the different options that the CW has to recoup the PayGo and ASES obligations for FY2020                                                                                                       | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier | Senior            | 18-Apr-20       | T3 - Long Term Projections | Update the presentation for the Board highlighting the different options that the CW has to recoup the PayGo and ASES obligations for FY2020 to incorporate feedback received from the team                                                       | 1.20 | 445.00      | 534.00                |
| Parks,Ian            | Manager           | 18-Apr-20       | T3 - Long Term Projections | Prepare slide of Population vs Budget for total municipalities                                                                                                                                                                                    | 0.70 | 595.00      | 416.50                |
| Parks,Ian            | Manager           | 18-Apr-20       | T3 - Long Term Projections | Pulling together Census data for PR by muni from 2010 to 2020                                                                                                                                                                                     | 0.90 | 595.00      | 535.50                |
| Parks,Ian            | Manager           | 18-Apr-20       | T3 - Long Term Projections | Research and collation of municipal budgets from 2010 to 2020 for analysis of budgets to population                                                                                                                                               | 2.70 | 595.00      | 1,606.50              |
| Tague,Robert         | Senior Manager    | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with A. Cruz (FOMB), G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards | 1.80 | 720.00      | 1,296.00              |
| Tague,Robert         | Senior Manager    | 18-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss work outputs and review impact of Act 29 repeal, municipality proposed action plan and budget for Munis FY 20 & onwards                           | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert         | Senior Manager     | 18-Apr-20       | T3 - Long Term Projections | Participate in call with G. Ojeda (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss muni options and materials needed for Board discussion.                                                                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager     | 18-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss consolidation options and incentives for municipal operations.                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert         | Senior Manager     | 18-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and C. Good (EY) to discuss FY20 paygo estimates vs May 2019 FP, FP updates and admin fee treatment.                                                                             | 0.30 | 720.00      | 216.00                |
| Tague,Robert         | Senior Manager     | 18-Apr-20       | T3 - Long Term Projections | Prepare all muni analysis decks to share with A. Cruz (FOMB) for muni strategy review                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review initial analysis for COVID impact for Munis FY 20 & onwards                                                                             | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Update Board Deck to include "FOMB decision required on whether to recommend options for allocating the \$132 million to Municipalities for FY2020" slide for Act 29                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Prepare initial update on "If FOMB approves muni payables for FY20 balances owed, collection options exist" slide for Act 29 Solution Board Deck                                                                        | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Prepare initial update on the slide for COVID impact on municipality income FY 20 & onwards                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Prepare initial update the on appendix slides highlighting muni by muni COVID impact on income FY 20 & onwards                                                                                                          | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Prepare analysis regarding COVID impact for Munis FY 20 & onwards                                                                                                                                                       | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James  | Staff              | 19-Apr-20       | T3 - Long Term Projections | Prepare slide on recommendations for municipality consolidation and cost reduction measures for Act 29 Solution Board Deck                                                                                              | 1.20 | 245.00      | 294.00                |
| Moran-Eserski,Javier | Senior             | 19-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review initial analysis for COVID impact for Munis FY 20 & onwards                                                                             | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 19-Apr-20       | T3 - Long Term Projections | Prepare a slide highlighting the proposed short-term measures by CRIM to help municipalities with Act 29 reversal                                                                                                       | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 19-Apr-20       | T3 - Long Term Projections | Update the analysis of Act 29 repeal to incorporate additional liquidity issues that CRIM is facing to quantify how this would impact municipalities                                                                    | 1.60 | 445.00      | 712.00                |
| Mullins,Daniel R     | Executive Director | 19-Apr-20       | T3 - Long Term Projections | COVID-19 Revenue Projections - Comparison of Hacienda's estimates of revenue effects to EY model estimates and incorporation of additional income tax and SUT provisions, effects of Payment Protection Act loan levels | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R     | Executive Director | 19-Apr-20       | T3 - Long Term Projections | Land Registration / Property Tax Registration 205 letter - incorporation of doing business World Bank Perspective                                                                                                       | 2.40 | 810.00      | 1,944.00              |
| Parks,Ian            | Manager            | 19-Apr-20       | T3 - Long Term Projections | Revisions to population vs budget slide                                                                                                                                                                                 | 1.30 | 595.00      | 773.50                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Review muni budget vs population analysis to provide comments                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Review draft muni budgets analysis to provide comments to team on key points                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Review latest Act 29 solution deck to provide edits to team                                                                                                                                                             | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare structure of Board deck on Act 29 solution including repayment waterfall                                                                                                                                        | 1.20 | 720.00      | 864.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare structure of Board deck on Act 29 solution including consolidation requirements                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare structure of Board deck on Act 29 solution including allocation of C/W transfer balance                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Review latest Act 29 solution Board deck draft to provide direction to team                                                                                                                                             | 1.10 | 720.00      | 792.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Review muni level detail of Act 29 impact with allocation                                                                                                                                                               | 1.20 | 720.00      | 864.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Edit key takeaways included in Act 29 impact deck for Board                                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare summary of payback requirements with details of steps                                                                                                                                                           | 1.10 | 720.00      | 792.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare detailed edits on summary of 3 options slide for Act 29 solution deck                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare detailed edits on payback options slide for Act 29 solution deck                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager     | 19-Apr-20       | T3 - Long Term Projections | Prepare edits to muni year end true up summary in Act 29 solution deck                                                                                                                                                  | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager    | 19-Apr-20       | T3 - Long Term Projections | Prepare final edits for Act 29 solution deck prior to sending to G. Ojeda for review                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 19-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Angus,Barbara          | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                          | 0.40 | 870.00      | 348.00                |
| Angus,Barbara          | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Review JCT and Treasury documents on US tax treatment of investments in Puerto Rico                                                                                                                                                            | 0.80 | 870.00      | 696.00                |
| Aubourg,Rene Wiener    | Senior Manager    | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                              | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener    | Senior Manager    | 20-Apr-20       | T3 - Long Term Projections | Prepare comparative analysis note on key findings from the literature on state and local fiscal policy responses during recession periods to help inform modeling of fiscal impacts of covid-19 on Puerto Rico.                                | 2.80 | 720.00      | 2,016.00              |
| Aubourg,Rene Wiener    | Senior Manager    | 20-Apr-20       | T3 - Long Term Projections | Review empirical literature on state and local fiscal policy responses during recession periods.                                                                                                                                               | 2.90 | 720.00      | 2,088.00              |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Complete FFIS Contact Form Submission to gather additional information related to data request                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Create presentation slide with the SBA analysis for PR                                                                                                                                                                                         | 0.90 | 595.00      | 535.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Refine the SBA loan assessment analysis for PR                                                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Review COVID-19 Federal Funds Information for States - FFIS data to compare EY's analysis / inform the team                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Review SBA eligibility for CARES act loan for the casino / gambling related businesses                                                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Review the calculations from the county business pattern data completed by Aman                                                                                                                                                                | 0.90 | 595.00      | 535.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Set up the model framework for SBA loan assessment for PR                                                                                                                                                                                      | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager           | 20-Apr-20       | T3 - Long Term Projections | Set up translation framework for revenue email chain                                                                                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Berger,Daniel L.       | Senior            | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                              | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.       | Senior            | 20-Apr-20       | T3 - Long Term Projections | Update all existing data sources for forecast models (including PRDB)                                                                                                                                                                          | 2.60 | 445.00      | 1,157.00              |
| Burr,Jeremy            | Manager           | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY) J. Moran-Eserski (EY) to discuss how the municipal ASes obligations is projected in the Fiscal Plan and how federal funds are applied                                        | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy            | Manager           | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY), J. Moran-Eserski (EY) to discuss the municipal ASes obligations                                                                                                             | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy            | Manager           | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager           | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy            | Manager           | 20-Apr-20       | T3 - Long Term Projections | Participate in call with C Good (EY) and J Burr (EY) to discuss the agency administrative costs for PayGo to support fiscal plan updates                                                                                                       | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and J Burr (EY) to discuss the shortfall in FY20 municipality revenues due to COVID-19 and possible solutions                             | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with the Culture agency executives, V. Bernal (FOMB), AAFAF and J. Burr (EY) to discuss the current status of the consolidation MOU put in place in 2018 | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy   | Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X665 at First Bank as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X687 at First Bank as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X720 at First Bank as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X742 at First Bank as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X149 at First Bank as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X368 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X369 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X370 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X371 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X372 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X373 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X374 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X375 at BNY Mellon as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X376 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X516 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X570 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X574 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X805 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X569 at BNY Mellon as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X649 at BNY Mellon as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X656 at BNY Mellon as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X284 at BNY Mellon as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X254 at BNY Mellon as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X257 at BNY Mellon as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X258 at BNY Mellon as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X262 at BNY Mellon as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X475 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X478 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X479 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X482 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X484 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X488 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X515 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X520 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X522 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X524 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X526 at BNY Mellon as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |

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| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X529 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X530 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X532 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X537 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X538 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X541 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X564 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X565 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X566 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X567 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X652 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X793 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X795 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X804 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X805 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X806 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X811 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X035 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X042 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X636 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X639 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X643 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X645 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X654 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X656 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X658 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X663 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |

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| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X663 at BNY Mellon as of the 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X517 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X066 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X067 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X068 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X069 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X070 at BNY Mellon as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X640 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X659 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X667 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X675 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X683 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X691 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X705 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X713 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X721 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X748 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X756 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X764 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X772 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X901 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X915 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X884 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Consumer Affairs account X469 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X653 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X815 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X139 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institute of Puerto Rican Culture account X329 at Banco Popular as of the 03 31 20 testing period.                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X422 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X430 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X449 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X852 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Administration account X127 at Banco Popular as of the 03 31 20 testing period.                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X439 at Banco Popular as of the 03 31 20 testing period.                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X645 at Banco Popular as of the 03 31 20 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X444 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X452 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X460 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X009 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Project Corporation ENLACE Cano Martin Pena account X305 at Banco Popular as of the 03 31 20 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Project Corporation ENLACE Cano Martin Pena account X313 at Banco Popular as of the 03 31 20 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X154 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X645 at Banco Popular as of the 03 31 20 testing period.                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X880 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X637 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X558 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X574 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X590 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X148 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X156 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X164 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X686 at Banco Popular as of the 03 31 20 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X349 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X132 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X317 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X862 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X870 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X785 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X089 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X918 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X028 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X646 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X088 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X388 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X780 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X957 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X480 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X499 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X608 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X617 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X007 at Banco Popular as of the 03 31 20 testing period.                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X792 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X806 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X814 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X822 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X830 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X849 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X424 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 20-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X475 at Banco Popular as of the 03 31 20 testing period.                        | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Institute of Puerto Rican Culture account X345 at Banco Popular as of the 03 31 20 testing period.                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X018 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X614 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X061 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X083 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X009 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X017 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X025 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X258 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X231 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X438 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X886 at Banco Popular as of the 03 31 20 testing period.                                                                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Perform analysis of accounts over the restriction threshold of \$6.9 million to ensure new accounts above the threshold have been communicated to O&B and Proskauer.                                                                           | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Review draft email to O&B and Proskauer with information for three new accounts above the \$6.9 million threshold for restrictions testing as of the 03 31 20 testing period.                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 20-Apr-20       | T3 - Plan of Adjustment    | Review draft email to M. Zerjal (Proskauer) and I. Rodriguez (O&B) with information for three new accounts above the \$6.9 million threshold for restrictions testing as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R, Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Solution Board Deck                                                                                    | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                          | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY), D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                                     | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 870.00      | 261.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY) and A Chepenik (EY) to review the tax letter                                                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the different repayment options for FY20 municipal PayGo and ASES | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                  | 0.90 | 870.00      | 783.00                |
| Culp,Noelle B.        | Staff             | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.40 | 271.00      | 108.40                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with D. Claudio Sauri (CRIM), G. Ojeda (FOMB), R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Reversal follow-up                                                        | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Solution Board Deck                                                               | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss outputs from review of Act 29 Solution Board Deck                                                                         | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Add administration determination 20-11 to document library for team review                                                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Add circular letter 20-24 to document library for team review                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Update analysis regarding COVID impact for Munis FY 20 & onwards                                                                                                                                                          | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary of the financial analysis of SIFC FONDO cash flow of for input to stimulus recommendations on PR insurance policy legislative action                                                            | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare a first update on the financial analysis of SIFC FONDO cash flow of for input to stimulus recommendations on PR insurance policy legislative action                                                               | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Update Board Deck to include "FOMB decision required on whether to recommend options for allocating the \$132 million to Municipalities for FY2020" slide for Act 29                                                      | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Update Board Deck to include on "If FOMB approves muni payables for FY20 balances owed, collection options exist" slide for Act 29                                                                                        | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Long Term Projections      | Prepare an initial model to determine the municipal income shortfall in FY20 forward and equalization fund requirements                                                                                                   | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-020 to document library for team review                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-021 to document library for team review                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-022 to document library for team review                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-023 to document library for team review                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-024 to document library for team review                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-025 to document library for team review                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for treasury administration determination 2020-03 to document library for team review                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for treasury administration determination 2020-05 to document library for team review                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for treasury administration determination 2020-07 to document library for team review                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 20-Apr-20       | T3 - Plan of Adjustment         | Prepare executive summary slide for treasury administration determination 2020-08 to document library for team review                                                                                                     | 0.20 | 245.00      | 49.00                 |

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| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary slide for treasury administration determination 2020-09 to document library for team review                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary slide for treasury administration determination 2020-10 to document library for team review                                                                                                                       | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary slide for treasury circular letter 2020-021 to document library for team review                                                                                                                                   | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary slide for treasury circular letter 2020-020 to document library for team review                                                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary slide for treasury informative bulletin 2020-08 to document library for team review                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Long Term Projections | Prepare overview slide for Act 29 Solution Board Deck                                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for administration determination 20-11 for team review                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare executive summary for circular letter 20-24 for team review                                                                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English administration determination 20-11 for team review                                                                                                                                                        | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 20-Apr-20       | T3 - Plan of Adjustment    | Translate from Spanish to English circular letter 20-24 for team review                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss Government liquidity reforecast in order to update internal liquidity forecast.                                                    | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S. Khan (EY) and R. Dougherty (EY) for preliminary discussion of AAFAF's liquidity reforecast report to compare internal FY20 cash deficit metrics component units and non-component units as a result of COVID-19 | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                          | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                          | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss outstanding questions regarding AAFAF's methodology for FY20 cashflow reforecast for component units                            | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Review questions for Conway ahead of call with them to discuss the Government liquidity forecast.                                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Update slide detailing SRF revenue loss for incorporation into COVID-19 update.                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior         | 20-Apr-20       | T3 - Long Term Projections | Update SRF revenue loss analysis with latest economic projections.                                                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Garcia,Francisco R.   | Senior Manager | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare status update for Proskauer outlining timeline for rolling forward balances to March 31, 2020.                                                                                                                                      | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager | 20-Apr-20       | T3 - Plan of Adjustment    | Review of potential new CD accounts for PBA as of March 31, 2020.                                                                                                                                                                           | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager | 20-Apr-20       | T3 - Plan of Adjustment    | Review of potential new CD accounts for ERS as of March 31, 2020.                                                                                                                                                                           | 0.10 | 720.00      | 72.00                 |
| Glavin,Amanda Jane    | Staff          | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                           | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 20-Apr-20       | T3 - Long Term Projections | Compile all legislation proposed or enacted in states related to change legislative vote rules in response to the COVID 19 pandemic                                                                                                         | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff          | 20-Apr-20       | T3 - Long Term Projections | Prepare summary tables with all legislation in response to COVID-19 that reflect actions taken by multiple states                                                                                                                           | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff          | 20-Apr-20       | T3 - Long Term Projections | Research additional bills passed after 4/16/2020 in states in response to the COVID19 pandemic                                                                                                                                              | 1.90 | 245.00      | 465.50                |
| Good JR,Clark E       | Manager        | 20-Apr-20       | T3 - Long Term Projections | Participate in call with C Good (EY) and J Burr (EY) to discuss the agency administrative costs for PayGo to support fiscal plan updates                                                                                                    | 0.40 | 519.00      | 207.60                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                       | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran-Eserski (EY), S Levy (EY), and C Good (EY) to discuss FY 20 pension estimate for municipalities                                                                                                 | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with C Ortiz (FOMB) and C Good (EY) regarding information needed to perform forgone interest calculations during DC delay period                                                                                           | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review materials provided by M Lopez (EY) regarding the funds available under the DC plan to assess what additional information is needed for the DC delay foregone interest calculations                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Prepare projection of the prospective differences in DC balances for a hypothetical participant under various default fund options                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Prepare email communication summarizing finding to M Lopez (FOMB) on interest rate losses with associated historical fund return information for DC plan                                                                                       | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review historical returns for DC investment options that are publicly available to develop historic losses with expectations for future returns                                                                                                | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review historical returns for Stable value investment options that are based on similarly positioned publicly available funds to develop historic losses with expectations for future returns                                                  | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review consistency of temporary DC trust information with ERS DC balances file provided by the Retirement Board for system 2000 calculations                                                                                                   | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review of McKinsey slides summarizing updates to the Fiscal Plan with associated costs by year                                                                                                                                                 | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 20-Apr-20       | T3 - Long Term Projections      | Review historic balance information from temporary DC trust statements to project prior balances subject to missing interest on a monthly basis since 2017                                                                                     | 1.40 | 519.00      | 726.60                |
| Hurtado,Sergio Danilo | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Amend DPS 1-pager analyses                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Hurtado,Sergio Danilo | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Amend Police payroll build up to incorporate revised estimates on early retirement benefits                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Prepare answers to DPS questions on the draft 1-pager analyses                                                                                                                                                                                 | 1.30 | 445.00      | 578.50                |
| Kane,Collin           | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Revise assumptions for JRS 2016 data to align with cut / freeze scenarios.                                                                                                                                                                     | 0.60 | 405.00      | 243.00                |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                              | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Incorporate analysis on doing business to 205 letter on land registration and GIS system implementation                                                                                                                                        | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Redraft sections of 205 letter on land registration and GIS system implementation                                                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Reorganize latest draft of 205 letter on land registration and GIS system implementation                                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Research the effect of doing business on macroeconomic outcomes                                                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Khan,Muhammad Suleman | Senior  | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss Government liquidity reforecast in order to update internal liquidity forecast.                                                       | 0.50 | 445.00      | 222.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Khan (EY) and R. Dougherty (EY) for preliminary discussion of AAFAF's liquidity reforecast report to compare internal FY20 cash deficit metrics component units and non-component units as a result of COVID-19 | 1.60 | 445.00      | 712.00                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                          | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                          | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss outstanding questions regarding AAFAF's methodology for FY20 cashflow reforecast for component units                            | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Build excel spreadsheet showcasing variances between AAFAF's operating receipts and disbursements vs. FOMB's forecast to determine FY20 operating cash position for component units                                                         | 1.70 | 445.00      | 756.50                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Compose a list of questions regarding FY20 liquidity forecast to prepare forecasting discussion with Conway MacKenzie for the individual component units in AAFAF's reforecast report                                                       | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Review AAFAF liquidity reforecast report for CCDA to understand FY20 cash deficit given COVID-19's impact                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Review AAFAF liquidity reforecast report for PRITA to understand FY20 cash deficit given COVID-19's impact                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 20-Apr-20       | T3 - Long Term Projections      | Review component unit analysis section of AAFAF's liquidity reforecast report for FY20 cash deficit by individual component units as a result of COVID-19's impact                                                                          | 1.60 | 445.00      | 712.00                |
| Kite,Samuel           | Senior | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                    | 1.30 | 405.00      | 526.50                |
| Kite,Samuel           | Senior | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                    | 1.40 | 405.00      | 567.00                |
| LeBlanc,Samantha      | Staff  | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                       | 0.40 | 245.00      | 98.00                 |
| LeBlanc,Samantha      | Staff  | 20-Apr-20       | T3 - Long Term Projections      | Research business taxes in Puerto Rico for presentation to FOMB.                                                                                                                                                                            | 2.10 | 245.00      | 514.50                |
| LeBlanc,Samantha      | Staff  | 20-Apr-20       | T3 - Long Term Projections      | Analyze Puerto Rico tax briefing for presentation to FOMB staff.                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Plan of Adjustment         | Participate in call with B. Maciejewski (EY) and T. Leonis (EY) to discuss drafting COVID19 portion of Commonwealth Disclosure Statement.                                                                                                   | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                    | 2.40 | 445.00      | 1,068.00              |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Prepare email to S. Tajuddin (EY) discussing the FIMA Repo Facility                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Prepare summary email to S. Tajuddin (EY) detailing latest updates and legal analysis to suggest changes and affects to CW's funding ability as well as possible changes to the Summary of Agreements document | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review amendments that the Governor enacted in the Tax Reform as part of COVID-19 Relief                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve COVID-19 loans support programs - FIMA Repo Facility (Temporary Foreign and International Monetary Authorities Repo Facility)                                                           | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve COVID-19 loans support programs - CBLS (Central Bank Liquidity Swaps)                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - CPFF                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - MLF                                                                                                                                         | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - MMMLF                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - MSELF                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - MSNLF                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - PDCF                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - PMCCF                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - PPPLF                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - SMCCF                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review Federal Reserve update on COVID-19 loans support programs - TABSLF                                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review letter from Shaun Snyder (National Association of State Treasurers) to the Federal Reserve                                                                                                              | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review modification of litigation schedule for ERS Bondholder Claims                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior            | 20-Apr-20       | T3 - Long Term Projections      | Review publicly available data on the Federal Credit Support Program (COVID-19) - focus on SBA activity for the CW                                                                                             | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R            | Partner/Principal | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                       | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R            | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran-Eserski (EY), S Levy (EY), and C Good (EY) to discuss FY 20 pension estimate for municipalities                                                                 | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and M Lopez (FOMB) regarding missed defined contribution plan earnings estimate                                                                                           | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 20-Apr-20       | T3 - Long Term Projections      | Review projections of potential loss of earnings on Act 106 accounting contributions                                                                                                                           | 0.80 | 721.00      | 576.80                |
| Maciejewski,Brigid Jean | Manager           | 20-Apr-20       | T3 - Plan of Adjustment         | Participate in call with B. Maciejewski (EY) and T. Leonis (EY) to discuss drafting COVID19 portion of Commonwealth Disclosure Statement.                                                                      | 0.30 | 595.00      | 178.50                |
| Maciejewski,Brigid Jean | Manager           | 20-Apr-20       | T3 - Plan of Adjustment         | Review CARES Act field guide in preparation for COVID-19 disclosure statement                                                                                                                                  | 1.60 | 595.00      | 952.00                |
| Maciejewski,Brigid Jean | Manager           | 20-Apr-20       | T3 - Plan of Adjustment         | Review Executive Order 2020-33 in preparation for COVID-19 disclosure statement                                                                                                                                | 0.30 | 595.00      | 178.50                |
| Maciejewski,Brigid Jean | Manager           | 20-Apr-20       | T3 - Plan of Adjustment         | Review FOMB April Newsletter in preparation for COVID-19 disclosure statement                                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager           | 20-Apr-20       | T3 - Plan of Adjustment         | Review Law 35-2020 in preparation for COVID-19 disclosure statement                                                                                                                                            | 0.20 | 595.00      | 119.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Maciejewski, Brigid Jean | Manager            | 20-Apr-20       | T3 - Plan of Adjustment    | Review outline for COVID-19 disclosure statement in order to provide comments to team                                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Maciejewski, Brigid Jean | Manager            | 20-Apr-20       | T3 - Plan of Adjustment    | Review presentation regarding approved Government actions on COVID-19 in order to provide comments to team                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID                   | 1.10 | 810.00      | 891.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                                            | 0.40 | 810.00      | 324.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                | 0.40 | 810.00      | 324.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Research 936                                                                                                                                                                                                                                                     | 0.70 | 810.00      | 567.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Compare Hacienda vs EY revenue forecasts                                                                                                                                                                                                                         | 0.20 | 810.00      | 162.00                |
| Mackie, James            | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Review PR's new stimulus policy                                                                                                                                                                                                                                  | 0.10 | 810.00      | 81.00                 |
| Martinez, Arturo D.      | Senior             | 20-Apr-20       | T3 - Long Term Projections | Read certain sections of the May 2019 Fiscal Plan for Commonwealth of Puerto Rico certified as of May 9 2019 to gain a better understanding of the work previously completed in order to most effectively approach upcoming tasks. [Do not bill - training time] | 1.40 | 445.00      | 623.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with D. Claudio Sauri (CRIM), G. Ojeda (FOMB), R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Reversal follow-up                                                                                               | 0.90 | 445.00      | 400.50                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Solution Board Deck                                                                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss outputs from review of Act 29 Solution Board Deck                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY) J. Moran-Eserski (EY) to discuss how the municipal ASSES obligations is projected in the Fiscal Plan and how federal funds are applied                                                         | 1.40 | 445.00      | 623.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY), J. Moran-Eserski (EY) to discuss the municipal ASSES obligations                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in call with R Tague (EY), J Moran-Eserski (EY), S Levy (EY), and C Good (EY) to discuss FY 20 pension estimate for municipalities                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the different repayment options for FY20 municipal PayGo and ASSES                                       | 0.90 | 445.00      | 400.50                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Prepare an implementation plan that CRIM must follow for the sale of the A/R portfolio                                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Update the analysis of Act 29 repeal to incorporate the \$33 million of CW transfer that was advanced to identify the incremental shortfall for each muni                                                                                                        | 1.30 | 445.00      | 578.50                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Update the presentation highlighting the different options that the CW has to recoup the PayGo and ASSES obligations for FY2020 to incorporate feedback received from G. Ojeda (FOMB)                                                                            | 1.40 | 445.00      | 623.00                |
| Moran-Eserski, Javier    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Update the presentation highlighting the different options that the CW has to recoup the PayGo and ASSES obligations for FY2020 to incorporate feedback received from N. Jaresko (FOMB)                                                                          | 2.10 | 445.00      | 934.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                              | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | COVID-19 Team response and analysis prioritizing meeting                                                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | COVID-19 Paycheck protection program - distributions to Puerto Rico as portion of eligible employment base                                                                                                                                     | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | COVID-19 Revenue Effects - FOMB, EY, McKinsey video discussion of AAFAF estimates and treasury estimates of COVID effects and data request status (0.6) and follow-on review of discrepancies                                                  | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Land Registration / Property Registry - confirming World Bank Doing Business relative findings, PR position and implications, inserting footnotes and editing notes, adding content, final edit, transmitting final clean file to FOMB         | 2.10 | 810.00      | 1,701.00              |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Land Registration / Property Registry - Review of documents edits and reorganization, final proof read and formatting, reviewing and researching effects of property taxes on development                                                      | 2.90 | 810.00      | 2,349.00              |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Land Registration / Property Tax Registry 205 Letter Doing Business annex development                                                                                                                                                          | 2.20 | 810.00      | 1,782.00              |
| Mullins, Daniel R   | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Revenue Forecast - comparison of PR forecasts to EY forecasts for consistency                                                                                                                                                                  | 0.90 | 810.00      | 729.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB                      | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB                      | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S Sarna (EY) to discuss CARES Act eligibility for independent casinos in PR for potential access to Federal Stimulus at request of FOMB                                                       | 1.70 | 720.00      | 1,224.00              |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY) and S. Sarna (EY) to review previously proposed agency consolidation and closure opportunities to be discussed for inclusion in fiscal plan projections                                          | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY), and S Sarna (EY) to discuss impact to independent casinos in PR due to COVID and potential access to SBA loans at request of FOMB                                                               | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Review letters prepared by multiple casino hotels requesting relief under CARES Act funding and requesting support from the FOMB                                                                                                               | 0.90 | 720.00      | 648.00                |
| Parks, Ian          | Manager            | 20-Apr-20       | T3 - Long Term Projections | D Patel (EY), I Parks (EY) & R Young (EY) meeting to analyze COVID impact on PR and prepare information for COVID working group                                                                                                                | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 20-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and A Chepenik (EY) to review the tax letter                                                                                                                                                             | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name           | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|----------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Analysis of section 2301 of CARES Act and how PR Hospitals could use the funds as a liquidity measure                                                                                                                                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Prepare letter on hospital liquidity to include additional provisions                                                                                                                                                                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Prepare letter to Secretary Pares on the eligibility of tax status for PR in the CARES legislation                                                                                                                                             | 2.40 | 595.00      | 1,428.00              |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Prepare list of actions other states have had to take in response to hospital liquidity                                                                                                                                                        | 0.80 | 595.00      | 476.00                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Prepare summary table of funds PR expects to receive from federal stimulus information that has been confirmed / announced                                                                                                                     | 1.40 | 595.00      | 833.00                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Review McKinsey slides for consistency on Macro effect or Fiscal Plan with current calculations                                                                                                                                                | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Review transit infrastructure grants in CARES Act to summarize applicable section to PR                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Parks,Ian      | Manager        | 20-Apr-20       | T3 - Long Term Projections | Summarize FFIS data and how they analyze the CARES Act                                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | D Patel (EY), I Parks (EY) & R Young (EY) meeting to analyze COVID impact on PR and prepare information for COVID working group                                                                                                                | 0.50 | 720.00      | 360.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Mullins (EY), M Ban (EY), A Kebhaj (EY), J Mackie (EY), D Patel (EY), A Gupta (McK), J Davis (McK), and A Wolfe to discuss consensus UI and overall revenue forecast for FP due to impact of COVID | 1.10 | 720.00      | 792.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY), D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss Government liquidity reforecast in order to update internal liquidity forecast.                                                       | 0.50 | 720.00      | 360.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss outstanding questions regarding AAFAF's methodology for FY20 cashflow reforecast for component units                               | 0.50 | 720.00      | 360.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Review and comment on McKinsey's application of estimated Fed Funds for application in revised FP for impact of COVID                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Review draft State fiscal responses to COVID and provide feedback based on required outputs as requested by N Jaresko (FOMB)                                                                                                                   | 0.60 | 720.00      | 432.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Review historical tax policy and foreign investment in PR in preparation strategic tax policy and investment discussion with N Jaresko (FOMB)                                                                     | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Review IFCU and Other TSA account balance summary provided by AAFAF at request of N Jaresko (FOMB)                                                                                                                | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 20-Apr-20       | T3 - Long Term Projections | Review SBA Fed Stimulus status and reporting of estimated proceeds to PR enterprises                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Collect and record data from pdf publications to excel about stimulus bill in order to prepare the data for analysis                                                                                              | 1.10 | 245.00      | 269.50                |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X467 at Banco Popular as of 03/31/2020 testing period.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X698 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X497 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X519 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X527 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X535 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X543 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X551 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Child Support Administration account X166 at Banco Popular as of 03/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Child Support Administration account X174 at Banco Popular as of 03/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X622 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X649 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X657 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X673 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X746 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X670 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X318 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X450 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X496 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X409 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X859 at Banco Popular as of 03/31/2020 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X427 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X690 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X704 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X712 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X720 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X788 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X093 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Energy Commission account X628 at Banco Popular as of 03/31/2020 testing period.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X918 at Banco Popular as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X042 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X007 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X277 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X649 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X872 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X198 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X604 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X201 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X228 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X236 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X244 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X279 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X622 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X681 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X703 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X711 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X490 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X954 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X590 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X911 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X629 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X637 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X653 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X661 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X688 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X718 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X726 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Statistics Institute of PR account X055 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X241 at Banco Popular as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X802 at Banco Popular as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X810 at Banco Popular as of 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X068 at Banco Popular as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X626 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X886 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X894 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X787 at Banco Popular as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 20-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X776 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |

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| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X738 at Banco Popular as of 03/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X624 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X287 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/20/2020 for Puerto Rico Public Broadcasting Corporation for 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/20/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) for 03/31/2020 testing period.             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/20/2020 for Department of Correction and Rehabilitation account ending in X260 for 03/31/2020 testing period.                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 20-Apr-20       | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/20/2020 for Department of Correction and Rehabilitation account ending in X709 for 03/31/2020 testing period.                    | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff  | 20-Apr-20       | T3 - Long Term Projections | Translate emails from Aixa Cruz Pol on daily tax collections                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Rubin,Joshua A.         | Staff  | 20-Apr-20       | T3 - Long Term Projections | Translate emails from Francisco Pares Alicea on the impact of COVID-19 on FY 2020 fiscal projections                                                                                 | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X614 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X061 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X083 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X009 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X017 at Banco Popular as of 12/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X025 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X258 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X231 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X438 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X886 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X151 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Participate in phone call with A. Garcia (FOMB) to walkthrough BNY Mellon bank statement retrieval process                                                                           | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Prepare cash balance information for accounts held by the Retirement System for Employees of the Government and Judiciary Retirement System at BNY Mellon for 3/31/20 testing period | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Participate in phone call with A. Garcia (FOMB) to discuss CRIM accounts held at Banco Popular for the 3/31/2020 testing period                                                      | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X212 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 20-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X482 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X733 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X741 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X768 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X776 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X784 at Banco Popular as of 03/31/2020 testing period.                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Culebra Conservation and Development Authority account X945 at Banco Popular as of 03/31/2020 testing period.                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Culebra Conservation and Development Authority account X963 at Banco Popular as of 03/31/2020 testing period.                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Health Insurance Administration account X414 at Banco Popular as of 03/31/2020 testing period.                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Health Insurance Administration account X627 at Banco Popular as of 03/31/2020 testing period.                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Health Insurance Administration account X896 at Banco Popular as of 03/31/2020 testing period.                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Forensics Science Bureau account X681 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Forensics Science Bureau account X707 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 20-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Forensics Science Bureau account X823 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY), D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                  | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                  | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss Government liquidity reforecast in order to update internal liquidity forecast.                                  | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                  | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Kahn (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                        | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss liquidity forecast for CCDA and PRITA.                                                                        | 0.30 | 810.00      | 243.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan | Executive Director | 20-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to discuss outstanding questions regarding AAFAF's methodology for FY20 cashflow reforecast for component units          | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan | Executive Director | 20-Apr-20       | T3 - Plan of Adjustment    | Analyze liquidity analysis prepared by the Government to project TSA balance as of 6/30/2020                                                                                                                              | 2.60 | 810.00      | 2,106.00              |
| Santambrogio, Juan | Executive Director | 20-Apr-20       | T3 - Plan of Adjustment    | Compare FOMB TSA projection as of June 30 with projections prepared by Government                                                                                                                                         | 1.30 | 810.00      | 1,053.00              |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY) and D Patel (EY) to discuss impact to independent casinos in PR due to COVID and potential access to Federal Stimulus at request of FOMB | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S Sarna (EY) to discuss CARES Act eligibility for independent casinos in PR for potential access to Federal Stimulus at request of FOMB                                  | 1.70 | 720.00      | 1,224.00              |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY) and S. Sarna (EY) to review previously proposed agency consolidation and closure opportunities to be discussed for inclusion in fiscal plan projections                     | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in call with S. Panagiotakis (EY), and S Sarna (EY) to discuss impact to independent casinos in PR due to COVID and potential access to SBA loans at request of FOMB                                          | 0.30 | 720.00      | 216.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Analyze revised EMS staffing analysis to reconcile FTE per station based on response time, call for service, and absenteeism trends for payroll estimates                                                                 | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi       | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Review letters prepared by multiple casino hotels requesting relief under CARES Act funding at request of FOMB and conduct research to determine eligibility and access to Federal Stimulus                               | 1.30 | 720.00      | 936.00                |
| Stricklin, Todd    | Senior             | 20-Apr-20       | T3 - Long Term Projections | Calculate the impact of the cash refund annuity for termination benefits within the PREPA valuation system model with freeze year 2021                                                                                    | 1.30 | 405.00      | 526.50                |
| Tague, Robert      | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with D. Claudio Sauri (CRIM), G. Ojeda (FOMB), R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Reversal follow-up                                                        | 0.90 | 720.00      | 648.00                |
| Tague, Robert      | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 Solution Board Deck                                                               | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss outputs from review of Act 29 Solution Board Deck                                                                         | 0.20 | 720.00      | 144.00                |
| Tague, Robert      | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY) J. Moran-Eserski (EY) to discuss how the municipal ASES obligations is projected in the Fiscal Plan and how federal funds are applied                   | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert      | Senior Manager     | 20-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Tague (EY), J. Burr (EY), J. Moran-Eserski (EY) to discuss the municipal ASES obligations                                                                                        | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY) and J Burr (EY) to discuss the shortfall in FY20 municipality revenues due to COVID-19 and possible solutions                                                                        | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY), J Moran-Eserski (EY), S Levy (EY), and C Good (EY) to discuss FY 20 pension estimate for municipalities                                                                             | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in meeting with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the different repayment options for FY20 municipal PayGo and ASSES | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Edit latest Act 29 solution analysis deck prior to sending to FOMB for comments                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Edit Act 29 solution analysis deck based upon comments from G. Ojeda (FOMB).                                                                                                                                               | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Edit Act 29 solution analysis deck based upon comments from A. Chepenik (EY).                                                                                                                                              | 1.80 | 720.00      | 1,296.00              |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Provide additional analysis for team to create regarding Act 29 deck                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Review latest turn of new analysis for deck to provide comments to team                                                                                                                                                    | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Prepare final edits to Act 29 deck prior to sending to FOMB for Board call review                                                                                                                                          | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY), D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Long Term Projections      | Review comments on PRIDCO fiscal plan from Proskauer                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 20-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 20-Apr-20       | T3 - Long Term Projections | Update decision tracker for OMB cost concepts to support Joint Resolutions.                                                                                                                                                                                                                                                 | 1.30 | 595.00      | 773.50                |
| Venkatramanan,Siddhu | Manager        | 20-Apr-20       | T3 - Plan of Adjustment    | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for week ending 04/24/2020.                                                                                                                  | 2.20 | 595.00      | 1,309.00              |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | D Patel (EY), I Parks (EY) & R Young (EY) meeting to analyze COVID impact on PR and prepare information for COVID working group                                                                                                                                                                                             | 0.50 | 245.00      | 122.50                |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Mackie (EY), B Angus (EY), D Patel (EY), R Young (EY), and S LeBlanc (EY) to discuss business taxes in Puerto Rico to present to FOMB executive director.                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Finalize pharmaceutical industry draft for section 936 tax benefit summary                                                                                                                                                                                                                                                  | 1.80 | 245.00      | 441.00                |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Prepare draft of letter to Secretary Pares on advance payroll tax credit and State healthcare actions                                                                                                                                                                                                                       | 2.60 | 245.00      | 637.00                |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Research actions state healthcare organizations are taking to stem revenue loss                                                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Research PR eligibility for advance payroll tax credit                                                                                                                                                                                                                                                                      | 2.10 | 245.00      | 514.50                |
| Young,Ryan           | Staff          | 20-Apr-20       | T3 - Long Term Projections | Update presentation for pharmaceutical industry timeline in relation to section 936 tax benefit summary                                                                                                                                                                                                                     | 1.70 | 245.00      | 416.50                |
| Zhao,Leqi            | Staff          | 20-Apr-20       | T3 - Long Term Projections | Participate in strategy session for preparing economic update slides with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener  | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 720.00      | 288.00                |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review analysis of the fed stimulus numbers update as well as disconnect from McK analysis                                                                                                                                                                                                                                  | 1.20 | 595.00      | 714.00                |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review DOL new estimates for unemployment benefit recipient                                                                                                                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review J's comparison of McK output with our classification for stimulus impact                                                                                                                                                                                                                                             | 1.10 | 595.00      | 654.50                |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Update the model based on feedback as well as the most UpToDate data / information                                                                                                                                                                                                                                          | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Update the PowerPoint slide with revised results                                                                                                                                                                                                                                                                            | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka           | Manager        | 21-Apr-20       | T3 - Long Term Projections | Update the unemployment trend with Adam (IMF scenarios)                                                                                                                                                                                                                                                                     | 2.20 | 595.00      | 1,309.00              |
| Berger,Daniel L.     | Senior         | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 445.00      | 445.00                |
| Berger,Daniel L.     | Senior         | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.     | Senior         | 21-Apr-20       | T3 - Long Term Projections | Add nowcast variables to Tobacco forecast model                                                                                                                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.     | Senior         | 21-Apr-20       | T3 - Long Term Projections | Amend Python API created to pull data for nowcasting models                                                                                                                                                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Burr,Jeremy          | Manager        | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy          | Manager        | 21-Apr-20       | T3 - Long Term Projections | Participate in call with J Dorgo (EY) and J Burr (EY) to discuss the SIFC FY19 and FY20 YTD cash flows to support an alternative emergency relief program for COVID-19                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy          | Manager        | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the room tax and slot machine revenue in the FP           | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy   | Manager | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Review Relativity data as of 4/21/20 to reconcile changes in number of accounts reported as of March 2020 testing period.                          | 1.80 | 445.00      | 801.00                |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Update of analysis of changes in balances over testing periods through March 31 testing period with data received as of 21 April 2020.             | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X071 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X073 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X065 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X072 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X074 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X295 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X493 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X494 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X798 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X799 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X908 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X909 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X807 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X806 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X808 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X714 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X300 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System of Puerto Rico Judiciary account X000 at BNY Mellon as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X631 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X632 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Municipal Finance Agency account X633 at BNY Mellon as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X634 at BNY Mellon as of the 3/31/2020 testing period.                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X635 at BNY Mellon as of the 3/31/2020 testing period.                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X636 at BNY Mellon as of the 3/31/2020 testing period.                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X524 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X540 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X762 at Banco Popular as of the 3/31/2020 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X505 at Banco Popular as of the 3/31/2020 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X191 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X338 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X210 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X396 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X418 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X754 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X361 at Banco Popular as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X388 at Banco Popular as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X078 at Banco Popular as of the 3/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fine Arts Center Corporation account X086 at Banco Popular as of the 3/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X741 at Banco Popular as of the 3/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Private Partnership Authority account X513 at Banco Popular as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Private Partnership Authority account X521 at Banco Popular as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Private Partnership Authority account X696 at Banco Popular as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Housing account X037 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X116 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X140 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X059 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X275 at Banco Popular as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X283 at Banco Popular as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X776 at Banco Popular as of the 03 31 20 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X738 at Banco Popular as of the 03 31 20 testing period.                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X624 at Banco Popular as of the 03 31 20 testing period.                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X287 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X295 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X309 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X368 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X376 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X384 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X392 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X406 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X414 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X234 at Banco Popular as of the 03 31 20 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X457 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X465 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X511 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X538 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X546 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X554 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Administration account X187 at Banco Popular as of the 03 31 20 testing period.                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X385 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X393 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X090 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X112 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X120 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X139 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X155 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X198 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X635 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X643 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X217 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X268 at Banco Popular as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X411 at Banco Popular as of the 03 31 20 testing period.             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X438 at Banco Popular as of the 03 31 20 testing period.             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Automobile Accident Compensation Administration account X154 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Traditional Lottery account X357 at Banco Popular as of the 03 31 20 testing period.                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X698 at Banco Popular as of the 03 31 20 testing period.                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X497 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X519 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X527 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X535 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X543 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X551 at Banco Popular as of the 03 31 20 testing period.  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Child Support Administration account X166 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Child Support Administration account X174 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X622 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X649 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X657 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X673 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X746 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X670 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X318 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X450 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X496 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X409 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X859 at Banco Popular as of the 03 31 20 testing period.                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X427 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X690 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X704 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X712 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X720 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X788 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X093 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Energy Commission account X628 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fiscal Agency & Financial Advisory Authority (AAFAF) account X918 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X042 at Banco Popular as of the 03 31 20 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X007 at Banco Popular as of the 03 31 20 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X277 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X649 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X872 at Banco Popular as of the 03 31 20 testing period.                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X198 at Banco Popular as of the 03 31 20 testing period.                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X604 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X155 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X201 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X228 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X236 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X244 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X279 at Banco Popular as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X622 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X681 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X703 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X711 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X490 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X954 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X590 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X467 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X911 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X629 at Banco Popular as of the 03 31 20 testing period.                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X637 at Banco Popular as of the 03 31 20 testing period.                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X653 at Banco Popular as of the 03 31 20 testing period.                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X661 at Banco Popular as of the 03 31 20 testing period.                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 21-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X688 at Banco Popular as of the 03 31 20 testing period.                                                                          | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Trade and Export Company account X718 at Banco Popular as of the 03 31 20 testing period.                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Trade and Export Company account X726 at Banco Popular as of the 03 31 20 testing period.                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Statistics Institute of PR account X055 at Banco Popular as of the 03 31 20 testing period.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 21-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Fiscal Agency & Financial Advisory Authority (AAFAF) account X241 at Banco Popular as of the 03 31 20 testing period.                                                      | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Long Term Projections | Discuss economic prospects for Puerto Rico with leading economists. Led by N Jaresko (FOMB) and R Fuentes (FOMB). EY participants, A Chepenik (EY), J Mackie (EY), D Mullins (EY)                         | 1.60 | 870.00      | 1,392.00              |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with G. Ojeda (FOMB), FOMB's communication team, A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the communication rollout strategy for Act 29 | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Long Term Projections | Participate in call with and Luis M (FOMB) A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY) and D. Patel (EY) to discuss rural area network investments at request of FOMB                           | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                  | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                  | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                  | 1.60 | 870.00      | 1,392.00              |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with G. Ojeda (FOMB), FOMB's communication team, A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the communication rollout strategy for Act 29 | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the analysis that needs to be completed as requested by the communications team at FOMB                          | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the immediate next steps and deliverables that the team need to complete                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Participate in call with J Dorgo (EY) and J Burr (EY) to discuss the SIFC FY19 and FY20 YTD cash flows to support an alternative emergency relief program for COVID-19                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Develop an initial model to analyze municipality expenses from FY18 to FY20                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare an executive summary of the legislative changes made to PC2468                                                                                                                                    | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for executive order 2020-020 to document library for team review                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare for executive summary slide for executive order 2020-023 to document library for team review                                                                                                      | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for executive order 2020-024 to document library for team review                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for executive order 2020-025 to document library for team review                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-03 to document library for team review                                                                                     | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-05 to document library for team review                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-07 to document library for team review                                                                                     | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-08 to document library for team review                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-09 to document library for team review                                                                                     | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury administration determination 2020-10 to document library for team review                                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare for executive summary slide for treasury circular letter 2020-021 to document library for team review                                                                                                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury informative bulletin 2020-08 to document library for team review                                                                                                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for treasury circular letter 2020-020 to document library for team review                                                                                                                                                                                                                   | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare summary slide for executive order 2020-021 to document library for team review                                                                                                                                                                                                                                      | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare summary slide for executive order 2020-022 to document library for team review                                                                                                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare initial update for the model to determine the municipal income shortfall in FY20 forward and equalization fund requirements                                                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Review the updates made to PC2468 and outline the legislative changes                                                                                                                                                                                                                                                       | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff          | 21-Apr-20       | T3 - Long Term Projections | Translate PC2468 from Spanish to English for team review                                                                                                                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to discuss 5 year budget estimation process to support FOMB analyses.                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 445.00      | 445.00                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to review PowerPoint slide deck on TSA cash projections for FOMB director                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Prepare shell slide deck summarizing Government liquidity report, including comparison to FOMB.                                                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Update SRF revenue loss analysis to align with line items including in Government liquidity report.                                                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Update summary liquidity deck to include TSA projection rollforward based on various macroeconomic scenarios.                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior         | 21-Apr-20       | T3 - Long Term Projections | Update summary liquidity deck to show other SRF revenues as they align to Government report.                                                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Garcia,Francisco R.   | Senior Manager | 21-Apr-20       | T3 - Plan of Adjustment    | Review analysis of accounts over the restriction threshold of \$6.9 million to identify potential new or pending review accounts.                                                                                                                                                                                           | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare detailed analysis of state responses to COVID crisis with A Glavin (EY), R Young (EY) and I. Parks (EY)                                                                                                                                                                                                             | 1.90 | 245.00      | 465.50                |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Compile state bills on rainy day funds set up on response to Covid 19                                                                                                                                                                                                                                                       | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Pull data on State General Funds                                                                                                                                                                                                                                                                                            | 3.00 | 245.00      | 735.00                |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Research on State revenue estimate changes for FY20                                                                                                                                                                                                                                                                         | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff          | 21-Apr-20       | T3 - Long Term Projections | Research on State revenue estimate changes for FY21                                                                                                                                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Good JR,Clark E       | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review municipality actual paygo detail provided by the retirement board for consistency with the fiscal plan                                                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 21-Apr-20       | T3 - Long Term Projections | Prepare soundbite summary of the impact of the DC delay on participants including the impact of the default option                                                                                                                                                                                                          | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review the McKinsey slides outlining the savings associated to the fiscal plan on the FY 22 budget relative to prior results communicated for the fiscal plan                                                                                                                                                               | 1.30 | 519.00      | 674.70                |
| Hurtado,Sergio Danilo | Senior         | 21-Apr-20       | T3 - Long Term Projections | Amend DPS 1-pager analyses                                                                                                                                                                                                                                                                                                  | 2.10 | 445.00      | 934.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Hurtado,Sergio Danilo | Senior | 21-Apr-20       | T3 - Long Term Projections | Prepare feedback on Forensics' analysis outlining recruitment issues and pay scale comparisons                                                                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior | 21-Apr-20       | T3 - Long Term Projections | Incorporate updated unemployment projected scenarios into presentation deck                                                                                                                                                                                                                                                 | 2.30 | 445.00      | 1,023.50              |
| Kebhaj,Suhaib         | Senior | 21-Apr-20       | T3 - Long Term Projections | Update unemployment scenarios with newly received data                                                                                                                                                                                                                                                                      | 2.90 | 445.00      | 1,290.50              |
| Khan,Muhammad Suleman | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 445.00      | 445.00                |
| Khan,Muhammad Suleman | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to review PowerPoint slide deck on TSA cash projections for FOMB director                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| LeBlanc,Samantha      | Staff  | 21-Apr-20       | T3 - Long Term Projections | Create examples on GILTI tax in Puerto Rico vs other lower income countries.                                                                                                                                                                                                                                                | 1.70 | 245.00      | 416.50                |
| LeBlanc,Samantha      | Staff  | 21-Apr-20       | T3 - Long Term Projections | Create presentation on pharma sector footprint in Puerto Rico.                                                                                                                                                                                                                                                              | 0.80 | 245.00      | 196.00                |
| LeBlanc,Samantha      | Staff  | 21-Apr-20       | T3 - Long Term Projections | Research pharma industry footprint in Puerto Rico.                                                                                                                                                                                                                                                                          | 2.10 | 245.00      | 514.50                |
| LeBlanc,Samantha      | Staff  | 21-Apr-20       | T3 - Long Term Projections | Review and analyze tax incentives on businesses in Puerto Rico.                                                                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss next steps on making revisions to PRIDCO Fiscal Plan, due to revised COVID-19 cash projections.                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss making technical adjustments to PRIDCO Fiscal Plan, due to revised cash projections.                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Long Term Projections | Make technical adjustments to PRIDCO Fiscal Plan, to reflect revised COVID-19 cash projections.                                                                                                                                                                                                                             | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Long Term Projections | Review Certified Fiscal Plan for FY19 dated May 9, 2019.                                                                                                                                                                                                                                                                    | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 1.90 | 445.00      | 845.50                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S Tajuddin (EY) to discuss PRIDCO updates                                                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss next steps on making revisions to PRIDCO Fiscal Plan, due to revised COVID-19 cash projections.                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 445.00      | 445.00                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss making technical adjustments to PRIDCO Fiscal Plan, due to revised cash projections (Insurance item).                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss making technical adjustments to PRIDCO Fiscal Plan, due to revised cash projections.                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Review AAFAF Restructuring presentation for PRIDCO - made by Citi Group                                                                                                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Review AAFAF revised PRIDCO forecast in the COVID-19 Impact presentation                                                                                                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior | 21-Apr-20       | T3 - Long Term Projections | Review Budget Process for Consideration document 4/13/2020                                                                                                                                                                                                                                                                  | 0.90 | 445.00      | 400.50                |

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| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Review comments of Conway MacKenzie to PRIDCO FP adjustment for COVID-19                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Review FY2019 CFWP - Part II                                                                                                                                                                                                     | 1.20 | 445.00      | 534.00                |
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Review PRIDCO RSA Announcement released by AAFAF (June 2019)                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Review public data on PRIDCO's transfer of employees to DDEC                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Update PRIDCO BP model - Add new cash flow projections assumptions                                                                                                                                                               | 2.20 | 445.00      | 979.00                |
| Levine,Adam             | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Update PRIDCO PB - New exhibits for PRIDCO FP Overview presentation                                                                                                                                                              | 1.70 | 445.00      | 756.50                |
| Levy,Sheva R            | Partner/Principal  | 21-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                         | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 21-Apr-20       | T3 - Long Term Projections      | Review McKinsey pension paygo changes summary slide for board strategy session                                                                                                                                                   | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 21-Apr-20       | T3 - Long Term Projections      | Review talking points drafted for 205 letter related to defined contribution plan implementation                                                                                                                                 | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 21-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                         | 1.20 | 721.00      | 865.20                |
| Maciejewski,Brigid Jean | Manager            | 21-Apr-20       | T3 - Plan of Adjustment         | Review Act 40 of 2020 in preparation for COVID-19 disclosure statement                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 21-Apr-20       | T3 - Plan of Adjustment         | Review draft COVID-10 disclosure statement in order to provide comments to team                                                                                                                                                  | 1.70 | 595.00      | 1,011.50              |
| Maciejewski,Brigid Jean | Manager            | 21-Apr-20       | T3 - Plan of Adjustment         | Review Oversight Board COVID-19 Information Web Page in preparation for COVID-19 disclosure statement                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Maciejewski,Brigid Jean | Manager            | 21-Apr-20       | T3 - Plan of Adjustment         | Review Oversight Board Letter regarding Sales and Use Tax in preparation for COVID-19 disclosure statement                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Discuss economic prospects for Puerto Rico with leading economists. Led by N Jaresko (FOMB) and R Fuentes (FOMB). EY participants, A Chepenik (EY), J Mackie (EY), D Mullins (EY)                                                | 1.60 | 810.00      | 1,296.00              |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Classify stimulus payments for PR, match with multipliers                                                                                                                                                                        | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Research PR's SUT waiver                                                                                                                                                                                                         | 0.10 | 810.00      | 81.00                 |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Review McKinsey's classification of stimulus payments                                                                                                                                                                            | 1.30 | 810.00      | 1,053.00              |
| Mackie,James            | Executive Director | 21-Apr-20       | T3 - Long Term Projections      | Review QUEST unemployment estimates for PR                                                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with D. Berret (Ankura), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY20 Act 29 shortfall experienced by municipalities                                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with G. Ojeda (FOMB), FOMB's communication team, A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the communication rollout strategy for Act 29                        | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with G. Ojeda (FOMB), H. Bauer (O&B), I. Collazo (O&B), R. Tague (EY) and J. Moran-Eserski (EY) to discuss any legal limitations that the CW may face when trying to recoup PayGo and ASER shortfall       | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with L. Klumper (FOMB), J. Moran-Eserski (EY) to debrief on the information that ASER shared as it relates to municipal obligations                                                                        | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with M. Bonilla (OMB) and J. Moran-Eserski (EY) to discuss OMB's role in projecting ASER obligations                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with R. Lazaro (OMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss the current legal framework that allows for municipalities' ASER obligation to be offset due to higher federal funds              | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss how ASER is projected for the municipalities                                                                                                       | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss immediate deliverables and next steps on Muni analysis                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier    | Senior             | 21-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with L. Klumper (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY2020 ASER projections                                                                                                      | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the analysis that needs to be completed as requested by the communications team at FOMB                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the immediate next steps and deliverables that the team need to complete                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Reconcile FY20 budget provided by OMB with what has been actually advanced by CRIM to identify any variance                                                                                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Review Law 253-2018 to identify how CRIM calculates muni ASSES payments and any forgiveness that might be granted if federal funds are sufficient to offset this amount                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Review updated ASSES projections provided by CRIM including the new FMAP adjustments                                                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Update the presentation highlighting the different options that the CW has to recoup the Pago and ASSES obligations for FY2020 to incorporate additional feedback received from N. Jerebko (FOMB)                                                                                                                           | 1.40 | 445.00      | 623.00                |
| Morris,Michael Thomas | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Collecting historical fund information for DC investment options                                                                                                                                                                                                                                                            | 1.60 | 405.00      | 648.00                |
| Morris,Michael Thomas | Senior             | 21-Apr-20       | T3 - Long Term Projections        | Estimating lost revenue due to defined contribution funds not being invested as individually directed                                                                                                                                                                                                                       | 2.70 | 405.00      | 1,093.50              |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | Discuss economic prospects for Puerto Rico with leading economists. Led by N Jaresko (FOMB) and R Fuentes (FOMB). EY participants, A Chepenik (EY), J Mackie (EY), D Mullins (EY)                                                                                                                                           | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 810.00      | 810.00                |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | COVID-19 Macro effects of federal stimulus, revisions of line by line distribution amounts and macros                                                                                                                                                                                                                       | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | COVID-19 Payroll Tax Credit Application to Puerto Rico businesses                                                                                                                                                                                                                                                           | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | COVID-19 Unemployment effects and federal support magnitudes, confirmation of estimates                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 21-Apr-20       | T3 - Long Term Projections        | Revenue Forecast - adapting revenue forecast to revised economic scenarios, evaluating estimates and specifying re-estimation                                                                                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Neziroski,David       | Staff              | 21-Apr-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the March monthly application                                                                                                                                                                                                                                                              | 1.40 | 245.00      | 343.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections        | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the room tax and slot machine revenue in the FP                                                                                                                                                                                    | 1.90 | 720.00      | 1,368.00              |
| Panagiotakis,Sofia    | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections        | Prepare summary of slot marching and room tax revenues and waterfall as requested by FOMB.                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections        | Research the various early retirement programs offered by the Government to understand the current and long term impact on the fiscal plan.                                                                                                                                                                                 | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis,Sofia    | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections        | Review letter to Corrections responding to the information provided                                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia    | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections        | Trace the distribution of slot machine revenue and room tax throughout the FP in FY21 and in the long term projections                                                                                                                                                                                                      | 1.30 | 720.00      | 936.00                |
| Parks,Ian             | Manager            | 21-Apr-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), I Parks (EY) & R Young (EY) reconcile Fiscal plan calculations with current CARES Act estimates                                                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Parks,Ian             | Manager            | 21-Apr-20       | T3 - Long Term Projections        | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funds variances in preparation for response to application of Fed Stimulus in FP at request of McKinsey                                                                                                                       | 0.90 | 595.00      | 535.50                |
| Parks,Ian             | Manager            | 21-Apr-20       | T3 - Long Term Projections        | Prepare detailed analysis of state responses to COVID crisis with A Glavin (EY), R Young (EY) and I. Parks (EY)                                                                                                                                                                                                             | 1.90 | 595.00      | 1,130.50              |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 21-Apr-20       | T3 - Long Term Projections | Analyze updated CARES Act estimates with regard to education funding and transportation                                                                                                                                                                                                                                     | 0.90 | 595.00      | 535.50                |
| Parks,Ian          | Manager        | 21-Apr-20       | T3 - Long Term Projections | Review McKinsey slides for consistency on Macro effect or Fiscal Plan with current calculations                                                                                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 21-Apr-20       | T3 - Long Term Projections | Update Hospital liquidity letter for new tax analysis and redraft accordingly                                                                                                                                                                                                                                               | 0.80 | 595.00      | 476.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with and Luis M (FOMB) A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY) and D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY) & R Young (EY) reconcile Fiscal plan calculations with current CARES Act estimates                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 720.00      | 720.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to review PowerPoint slide deck on TSA cash projections for FOMB director                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funds variances in preparation for response to application of Fed Stimulus in FP at request of McKinsey                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review and comment of FCC related discussion summary for N Jerebko at request of L Olazabal (FOMB)                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review and prepare responses to Fed Stimulus estimates included in FP as requested by N Jerebko (FOMB) and McKinsey                                                                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review and provide comment on draft FOMB vs CW comparison document of COVID impact on IFCU's and SRF's cash balances                                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review cash flow for IFCU's and SRF's in preparation for call with Conway Mackenzie                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review draft of Strategic tax considerations document being prepared at request of N Jerebko (FOMB)                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review State Responses draft document and provide edits for summary document requested by N Jerebko (FOMB)                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review unemployment and tax credit calculation estimates included in Fed Stimulus summary document in preparation for FP discussion                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Rai,Aman           | Staff          | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X045 for 03/31/2020 testing period.                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X053 for 03/31/2020 testing period.                                                                                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Medical Services Administration account X634 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Medical Services Administration account X593 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Trade and Export Company account X545 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X961 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X194 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X488 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X828 at Banco Popular as of 03/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X933 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X941 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X743 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X738 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X661 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X220 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X298 at Banco Popular as of 03/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X999 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ponce Ports Authority account X030 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X398 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X762 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X894 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X912 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X998 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X064 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X966 at Banco Popular as of 03/31/2020 testing period.     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X524 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X540 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X762 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X505 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Authority de Puerto Rico account X191 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X338 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X210 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X396 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X418 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X754 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |

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| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X361 at Banco Popular as of 03/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X388 at Banco Popular as of 03/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X078 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X086 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X741 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X513 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X521 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Private Partnership Authority account X696 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X037 at Banco Popular as of 03/31/2020 testing period.                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X116 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X140 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X059 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X275 at Banco Popular as of 03/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X283 at Banco Popular as of 03/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X809 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X817 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X015 at Banco Popular as of 03/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X531 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X574 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X841 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X496 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X434 at Banco Popular as of 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X671 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institute of Puerto Rican Culture account X507 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X728 at Banco Popular as of 03/31/2020 testing period.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X458 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Buildings Authority account X830 at Banco Popular as of 03/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X381 at Banco Popular as of 03/31/2020 testing period.                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Metropolitan Bus Authority account X474 at Banco Popular as of 03/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Metropolitan Bus Authority account X547 at Banco Popular as of 03/31/2020 testing period.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Administration account X330 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X237 at Banco Popular as of 03/31/2020 testing period.                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X351 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X063 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X088 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X264 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X040 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X105 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review Banco Santander bank statement received on 4/21/2020 for Office of Court Administration account ending in X164 for 03/31/2020 testing period.                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Forensics Science Bureau account X008 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Forensics Science Bureau account X496 at Banco Popular as of 03/31/2020 testing period.                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X395 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X755 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X808 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X817 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review file names of received document as of 4/21/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                              | 0.30 | 245.00      | 73.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 4/21/2020 for accurate testing of account balances | 0.30 | 245.00      | 73.50                 |
| Ramirez,Jessica I. | Senior | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X427 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X436 at Banco Popular as of 03/31/2020 testing period.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X052 at Banco Popular as of 03/31/2020 testing period.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Agricultural Insurance Corporation account X884 at Banco Popular as of 03/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X249 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X843 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X861 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X870 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X889 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X905 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X914 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X809 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X923 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X935 at Banco Popular as of 03/31/2020 testing period.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Educational Research and Medical Services Center for Diabetes account X474 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Natural and Environmental Resources account X770 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X739 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X509 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X371 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X247 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X757 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X894 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X345 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X139 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X696 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X386 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X641 at Banco Popular as of 03/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X922 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X748 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X004 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X191 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X073 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X087 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X693 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X249 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X588 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X730 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X308 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X577 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X911 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X014 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X094 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X914 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X264 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X272 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X280 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X601 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X636 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X492 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X517 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X526 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 21-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Teacher Retirement System account X252 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Housing account X816 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X652 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Environmental Quality Board account X316 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Economic Development Bank for Puerto Rico account X421 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 21-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X563 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Long Term Projections | Participate in call with and Luis M (FOMB) A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY) and D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 810.00      | 810.00                |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to review PowerPoint slide deck on TSA cash projections for FOMB director                                                                                                                                                  | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Long Term Projections | Participate in call with N Irizarry (FOMB) and N Lawson (Mckinsey) to discuss salary increases to teachers in fiscal plan                                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Long Term Projections | Participate in discussion with N Jerebko (FOMB) and local economists regarding the economic outlook for Puerto Rico                                                                                                                                                                                                         | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 21-Apr-20       | T3 - Plan of Adjustment    | Review analysis of POA disbursements to be included as part of draft fiscal plan                                                                                                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Sarna, Shavi             | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the room tax and slot machine revenue in the FP                                                                                                                                                                                    | 1.90 | 720.00      | 1,368.00              |
| Sarna, Shavi             | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Analyze comparative analysis of Law 70, Law 211, and VTP early retirement program benefits to confirm projections to be provided by the government that could adjust fiscal plan projections                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi             | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Analyze EMS staffing analysis highlighting response times and number of calls by region and submit follow up questions to FOMB staff                                                                                                                                                                                        | 0.90 | 720.00      | 648.00                |
| Stricklin, Todd          | Senior             | 21-Apr-20       | T3 - Long Term Projections | Calculate PREPA liabilities assuming the flat COR cut with a system freeze at 7/1/2021                                                                                                                                                                                                                                      | 1.30 | 405.00      | 526.50                |
| Stricklin, Todd          | Senior             | 21-Apr-20       | T3 - Long Term Projections | Calculate PREPA liabilities assuming the marginal FOMB cut with a system freeze at 7/1/2021                                                                                                                                                                                                                                 | 1.30 | 405.00      | 526.50                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with D. Berret (Ankura), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY20 Act 29 shortfall experienced by municipalities                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with G. Ojeda (FOMB), FOMB's communication team, A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the communication rollout strategy for Act 29                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with G. Ojeda (FOMB), H. Bauer (O&B), I. Collazo (O&B), R. Tague (EY) and J. Moran-Eserski (EY) to discuss any legal limitations that the CW may face when trying to recoup PayGo and ASES shortfall                                                                                                  | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Lazaro (OMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss the current legal framework that allows for municipalities' ASES obligation to be offset due to higher federal funds                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss how ASES is projected for the municipalities                                                                                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 21-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss immediate deliverables and next steps on Muni analysis                                                                                                                                                                                        | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in a meeting with L. Klumper (FOMB), R. Tague (EY) and J. Moran-Eserski (EY) to discuss FY2020 ASES projections                                                                                                                                                                                                 | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Prepare summary of ASES issues to send to O&B for legal review                                                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Prepare summary Act 29 analysis deck for FOMB communications team review                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Plan of Adjustment    | Review POA summary impact presentation to provide comments to McK                                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Plan of Adjustment    | Prepare analysis of POA costs to union term sheet costs to share with McK                                                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Prepare requested ASES documentaion to share with Ankura.                                                                                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Prepare key considerations document regarding municipal revenue streams                                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Analyze allocation of \$132m vs FY17 base target to assess potential shortfalls by muni                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review 2019-2020 pension obligations summary by muni provided by ERS                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review key muni level pension considerations related to certified CW fiscal plan                                                                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Review Act 29 solution deck comments received from N. Jaresko (FOMB).                                                                                                                                                                                                                                                       | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S Tajuddin (EY) to discuss PRIDCO updates                                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with and Luis M (FOMB) A Chepenik (EY), J Santambrogio (EY), S Tajuddin (EY) and D. Patel (EY) to discuss rural area network investments at request of FOMB                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Santambrogio (EY), D Patel (EY), R Dougherty (EY), S. Tajuddin (EY), A. Levine (EY), D. Mullins (EY), D Berger (EY), FOMB staff and Conway Mackenzie staff to review methodology and assumptions used in government liquidity reforecast for potential cash deficits given COVID-19. | 1.00 | 720.00      | 720.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss making technical adjustments to PRIDCO Fiscal Plan, due to revised cash projections (Insurance item).                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss making technical adjustments to PRIDCO Fiscal Plan, due to revised cash projections.                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Continue to edit PRIDCO fiscal plan to reflect Proskauer comments                                                                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Edit PRIDCO fiscal plan to reflect Proskauer comments                                                                                                                                                                                                                                                                       | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Long Term Projections | Prepare email summarizing cash impacts at PRIDCO                                                                                                                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 21-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Tan,Riyandi            | Manager        | 21-Apr-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY) and R. Tan (EY) to discuss 5 year budget estimation process to support FOMB analyses.                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Tan,Riyandi            | Manager        | 21-Apr-20       | T3 - Long Term Projections | Analyze 5 year budget model for naming convention.                                                                                                                                                                                                                                                                          | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi            | Manager        | 21-Apr-20       | T3 - Long Term Projections | Prepare final response letter for Juvenile Program in Department of Corrections for submission to the Court.                                                                                                                                                                                                                | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi            | Manager        | 21-Apr-20       | T3 - Long Term Projections | Revise final response letter for Juvenile Program in Department of Corrections for additional changes per client review.                                                                                                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Venkatramanan,Siddhu   | Manager        | 21-Apr-20       | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 04/24/2020.                                                                                                                                         | 2.20 | 595.00      | 1,309.00              |
| Young,Ryan             | Staff          | 21-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY) & R Young (EY) reconcile Fiscal plan calculations with current CARES Act estimates                                                                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff          | 21-Apr-20       | T3 - Long Term Projections | Participate in working session with I Parks (EY), R Young (EY) and D Patel (EY) to review Fed Funds variances in preparation for response to application of Fed Stimulus in FP at request of McKinsey                                                                                                                       | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff          | 21-Apr-20       | T3 - Long Term Projections | Prepare detailed analysis of state responses to COVID crisis with A Glavin (EY), R Young (EY) and I. Parks (EY)                                                                                                                                                                                                             | 1.90 | 245.00      | 465.50                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 21-Apr-20       | T3 - Long Term Projections | Refine advance payroll tax credit section of Secretary Pares letter                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Young,Ryan          | Staff          | 21-Apr-20       | T3 - Long Term Projections | Research state actions being taken to reduce COVID revenue loss impact                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Young,Ryan          | Staff          | 21-Apr-20       | T3 - Long Term Projections | Review initial allocations proposed in CARES Act 3.5                                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Young,Ryan          | Staff          | 21-Apr-20       | T3 - Long Term Projections | Validate fiscal plan stimulus assumptions outlined for phase 1,2 & 3 of COVID stimulus                                                                                                                                                      | 2.60 | 245.00      | 637.00                |
| Zhao,Leqi           | Staff          | 21-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing changes that need to be made to the revenue forecast with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)            | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 720.00      | 432.00                |
| Ban,Menuka          | Manager        | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 22-Apr-20       | T3 - Long Term Projections | Create tables with revised estimates of macro model to revenue estimation team                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 22-Apr-20       | T3 - Long Term Projections | Provide charts and figures for Dan and J to review the economic impact model results                                                                                                                                                        | 2.90 | 595.00      | 1,725.50              |
| Ban,Menuka          | Manager        | 22-Apr-20       | T3 - Long Term Projections | Review effective dates for CARES Act expansion of unemployment benefits                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Ban,Menuka          | Manager        | 22-Apr-20       | T3 - Long Term Projections | Revise macro model based on Dan's and J's feedback                                                                                                                                                                                          | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.    | Senior         | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.    | Senior         | 22-Apr-20       | T3 - Long Term Projections | Debug main database for changes to the tax forecast model                                                                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.    | Senior         | 22-Apr-20       | T3 - Long Term Projections | Incorporate March data from Hacienda to the forecast model                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Berger,Daniel L.    | Senior         | 22-Apr-20       | T3 - Long Term Projections | Rerun all tax revenue forecast models with the inclusion of March data from Hacienda                                                                                                                                                        | 2.90 | 445.00      | 1,290.50              |
| Burr,Jeremy         | Manager        | 22-Apr-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the move of the slot machine revenue and operations from Tourism to Gaming Commission.                                                             | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 22-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (Mck), E. Rivas (Mck), A. Lopez (FOMB), J. Burr (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the gaming commission measures.                                                                  | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy         | Manager        | 22-Apr-20       | T3 - Long Term Projections | Prepare a summary of the FY21 Pago budget differences submitted by ERS and OMB to support further FOMB analyses                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy         | Manager        | 22-Apr-20       | T3 - Long Term Projections | Prepare proposed agenda for a call regarding the measures applied to Tourism Co and Gaming commission to be incorporated in the updated fiscal plan                                                                                         | 0.80 | 595.00      | 476.00                |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Review Relativity upload folder as of 4/2/20 with new documentation to support cash balances as of March 2020 for accurate reporting.                                                                                                       | 0.40 | 445.00      | 178.00                |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X809 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X817 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X015 at Banco Popular as of the 3/31/2020 testing period.                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Tourism Company account X531 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Tourism Company account X574 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                            | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X841 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X496 at Banco Popular as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X434 at Banco Popular as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X671 at Banco Popular as of the 3/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institute of Puerto Rican Culture account X507 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Medical Services Administration account X593 at Banco Popular as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X728 at Banco Popular as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X458 at Banco Popular as of the 3/31/2020 testing period.                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Buildings Authority account X830 at Banco Popular as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X381 at Banco Popular as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X474 at Banco Popular as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X547 at Banco Popular as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Administration account X330 at Banco Popular as of the 3/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X237 at Banco Popular as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X245 at Banco Popular as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X253 at Banco Popular as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X647 at Banco Popular as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X655 at Banco Popular as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X663 at Banco Popular as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X012 at Banco Popular as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X020 at Banco Popular as of the 3/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X172 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X060 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X828 at Banco Popular as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X730 at Banco Popular as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |

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| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X301 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X499 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X208 at Banco Popular as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X697 at Banco Popular as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Maritime Transport Authority account X171 at Banco Popular as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Forensics Science Bureau account X994 at Banco Popular as of the 3/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Forensics Science Bureau account X001 at Banco Popular as of the 3/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X499 at Banco Popular as of the 3/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X111 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X138 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X676 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X684 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X692 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X706 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X617 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X397 at Banco Popular as of the 3/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X635 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X643 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X651 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X678 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X686 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X694 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X708 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X716 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X732 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X740 at Banco Popular as of the 3/31/2020 testing period.                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X767 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X775 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X783 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X791 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X805 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X813 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X848 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X856 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X864 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X589 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X759 at Banco Popular as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X468 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X506 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X549 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X573 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X638 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Health Insurance Administration account X662 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform analysis over the 03 31 20 testing period cash balances for Title III agencies to determine threshold required 95% coverage of funds for restrictions testing. | 2.90 | 595.00      | 1,725.50              |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Send email to A. Ortiz (FOMB) to follow up on outstanding bank statement requests for FOMB accounts as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X320 at Banco Popular as of the 03 31 20 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X347 at Banco Popular as of the 03 31 20 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Musical Arts Corporation account X355 at Banco Popular as of the 03 31 20 testing period.                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Energy Commission account X495 at Banco Popular as of the 03 31 20 testing period.                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Independent Consumer Protection Office account X509 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X606 at Banco Popular as of the 03 31 20 testing period.                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X614 at Banco Popular as of the 03 31 20 testing period.                              | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X622 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X630 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Vocational Rehabilitation Administration account X657 at Banco Popular as of the 03 31 20 testing period.               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X789 at Banco Popular as of the 03 31 20 testing period.                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of National Guard of Puerto Rico account X797 at Banco Popular as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X800 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X819 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X843 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Family account X851 at Banco Popular as of the 03 31 20 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X878 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X886 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X894 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X916 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X924 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X932 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X959 at Banco Popular as of the 03 31 20 testing period.                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Education account X967 at Banco Popular as of the 03 31 20 testing period.                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X084 at Banco Popular as of the 03 31 20 testing period.                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X106 at Banco Popular as of the 03 31 20 testing period.                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Education account X114 at Banco Popular as of the 03 31 20 testing period.                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Socioeconomic Development of the Family Administration account X130 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Socioeconomic Development of the Family Administration account X149 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X157 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X165 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Socioeconomic Development of the Family Administration account X181 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Socioeconomic Development of the Family Administration account X203 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X211 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X238 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X246 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X254 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X270 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X297 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X300 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X319 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X327 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X335 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X343 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X351 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X378 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X394 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X416 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X424 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X432 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X440 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X459 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X467 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X475 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X483 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X491 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X521 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 22-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X610 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |

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| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X629 at Banco Popular as of the 03 31 20 testing period.                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 22-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X688 at Banco Popular as of the 03 31 20 testing period.                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Discuss muni admin cost treatment with C Good (EY), A Chepenik (EY), J Santambrogio (EY)                                                                                                                                                | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Participate in call to discuss pension paygo admin fees for CW and munis. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), J. Santambrogio (EY).                                                          | 0.50 | 870.00      | 435.00                |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) on municipality alternative analysis                                                                                                                                        | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Review CAE flow of fund allocations                                                                                                                                                                                                     | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 22-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                | 1.10 | 870.00      | 957.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Participate in a call with T. Leonis (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) discuss immediate CRIM and municipality deliverables and distribute action items                                                                    | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the analysis on municipality expenses FY18-FY20                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Update approved government actions related to COVID-19 deck                                                                                                                                                                             | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare an initial model to determine the municipal income shortfall in FY20 forward and equalization fund requirements                                                                                                                 | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare appendix slides for municipal budget analysis Deck                                                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare executive summary slide for municipal budget analysis Deck                                                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Update model to include municipality expenses from FY18 to FY20payroll                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare first update for payroll expense tends for model to analyze municipality expenses from FY18 to FY20payroll                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare first update municipal budget trends for expenses unaffected by Act 29 slide for municipal budget analysis Deck                                                                                                                 | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Update on budget analysis Deck for comments received from team                                                                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Update model to include Marginal Benefits expense tends to analyze municipality expenses from FY18 to FY20payroll                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare initial municipal budget trends for expenses affect by Act 29 slide for municipal budget analysis Deck                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare initial municipal budget trends for expenses unaffected by Act 29 slide for municipal budget analysis Deck                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare municipal budget breakdown FY18-20 slide for municipal budget analysis Deck                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare recommendation for municipal consolidation and cost reduction measures slide for municipal budget analysis Deck                                                                                                                 | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Update CapEx expense tends for model to analyze municipality expenses from FY18 to FY20payroll                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 22-Apr-20       | T3 - Long Term Projections | Prepare updates for Social Care expense tends for model to analyze municipality expenses from FY18 to FY20payroll                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dougherty,Ryan Curran | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY) and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director  | 0.90 | 445.00      | 400.50                |
| Dougherty,Ryan Curran | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) and FOMB staff to modify and finalize comprehensive government TSA liquidity reforecast PowerPoint deck with cash comparison projections against FOMB's forecast | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Update summary liquidity deck based on comments from team                                                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Prepare follow up questions for all outstanding agencies in an attempt to have OMB assist with responses.                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Update decisions tracker for Industrial Commission and Consumer Affairs decisions.                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Update summary liquidity deck to include appendix slide comparison of detailed roll ward.                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Update summary liquidity deck to include TSA projection based on detailed roll ward from A Garcia (FOMB).                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Eiben,Jaime Rose      | Staff          | 22-Apr-20       | T3 - Long Term Projections      | Revise JRS interest rate / mortality assumption in valuation system coding update                                                                                                                                                                             | 0.30 | 271.00      | 81.30                 |
| Garcia,Francisco R.   | Senior Manager | 22-Apr-20       | T3 - Plan of Adjustment         | Review analysis of accounts over the restriction threshold of \$6.9 million to analyze potential changes to threshold amount and related impact to population.                                                                                                | 0.40 | 720.00      | 288.00                |
| Glavin,Amanda Jane    | Staff          | 22-Apr-20       | T3 - Long Term Projections      | Participate in call with A Glavin (EY), R Young (EY), I. Parks (EY) and D Patel (EY) to review and update State responses to COVID document for N Jerebko (FOMB)                                                                                              | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 22-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                   | 0.60 | 245.00      | 147.00                |
| Glavin,Amanda Jane    | Staff          | 22-Apr-20       | T3 - Long Term Projections      | Finalize data in slides on the analysis of state responses to COVID 19                                                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Discuss muni admin cost treatment with C Good (EY), A Chepenik (EY), J Santambrogio (EY)                                                                                                                                                                      | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Participate in call to discuss pension paygo admin fees for CW and munis. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), J. Santambrogio (EY).                                                                                | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Participate in call with R Tague (EY) and C Good (EY) on municipality one pager summarizing current issues with admin costs                                                                                                                                   | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Participate in call with C Ortiz (FOMB), M Lopez (FOMB), and C Good (FOMB) regarding pension section of fiscal plan, specifically around updates needed related to the implementation section                                                                 | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Review McKinsey comments explaining the detail of the POA impact on the 2022 budget                                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Review McKinsey changes in the pension section of the fiscal plan document                                                                                                                                                                                    | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager        | 22-Apr-20       | T3 - Long Term Projections      | Revise pension chapter to incorporate both McKinsey edits and previously proposed EY edits                                                                                                                                                                    | 2.60 | 519.00      | 1,349.40              |
| Hurtado,Sergio Danilo | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Amend EMS staffing analysis to include summary metrics                                                                                                                                                                                                        | 1.00 | 445.00      | 445.00                |
| Kane,Collin           | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Review updated JRS cut valuation system coding for updated data for post 2014 active employees.                                                                                                                                                               | 0.80 | 405.00      | 324.00                |
| Kane,Collin           | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Review updated JRS freeze valuation system coding for updated data for post 2014 active employees.                                                                                                                                                            | 0.90 | 405.00      | 364.50                |
| Kane,Collin           | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Review updated JRS cut valuation system coding for updated data for inactive (retirees/beneficiaries/deferred vested participants).                                                                                                                           | 0.90 | 405.00      | 364.50                |
| Kane,Collin           | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Review updated JRS freeze valuation system coding for updated data for inactive (retirees/beneficiaries/deferred vested participants).                                                                                                                        | 1.20 | 405.00      | 486.00                |
| Kane,Collin           | Senior         | 22-Apr-20       | T3 - Long Term Projections      | Review updated JRS cut valuation system coding for updated data for fixed tenure active employees with effect on new entrants.                                                                                                                                | 1.40 | 405.00      | 567.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kane,Collin           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Review updated JRS freeze valuation system coding for updated data for fixed tenure active employees with effect on new entrants.                                                                                                                             | 1.80 | 405.00      | 729.00                |
| Kebhaj,Suhaib         | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                   | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior            | 22-Apr-20       | T3 - Long Term Projections | Prepare information request for PR DOL                                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior            | 22-Apr-20       | T3 - Long Term Projections | Provide estimates of federal aid related to UI benefits                                                                                                                                                                                                       | 2.30 | 445.00      | 1,023.50              |
| Kebhaj,Suhaib         | Senior            | 22-Apr-20       | T3 - Long Term Projections | Provide estimates of stimulus through PR provided UI benefits                                                                                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Khan,Muhammad Suleman | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY) and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                        | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                       | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) and FOMB staff to modify and finalize comprehensive government TSA liquidity reforecast PowerPoint deck with cash comparison projections against FOMB's forecast | 0.60 | 445.00      | 267.00                |
| LeBlanc,Samantha      | Staff             | 22-Apr-20       | T3 - Long Term Projections | Compile outstanding questions for agencies in preparation for meeting with OMB.                                                                                                                                                                               | 0.90 | 245.00      | 220.50                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Long Term Projections | Participate in a call with T. Leonis (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) discuss immediate CRIM and municipality deliverables and distribute action items.                                                                                         | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY) I. Parks (EY) and T. Leonis (EY) to discuss next steps in drafting COVID19 portion of Commonwealth Disclosure Statement.                                                                                         | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Long Term Projections | Create House Bill 2468 comparison deck to prior proposed versions of the bill.                                                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Plan of Adjustment    | Draft COVID 19 portion of Puerto Rico Disclosure Statement.                                                                                                                                                                                                   | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Plan of Adjustment    | Review COVID 19 related laws as they apply to Puerto Rico.                                                                                                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Long Term Projections | Review renegotiated and revised proposed House Bill 2468.                                                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Long Term Projections | Revise PRIDCO Fiscal Plan in accord with Proskauer's suggested edits and format preferences.                                                                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior            | 22-Apr-20       | T3 - Long Term Projections | Summarize proposed House Bill 2468 in a presentation deck.                                                                                                                                                                                                    | 2.10 | 445.00      | 934.50                |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Continue to review FY2019 CWFP - Part I                                                                                                                                                                                                                       | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Continue to review FY2019 CWFP - Part II                                                                                                                                                                                                                      | 2.20 | 445.00      | 979.00                |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Review PRIDCO BP model - Examine exhibits from CWFP to compare to CWFP 2019                                                                                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Review public data on PSA Agreement and GO bonds                                                                                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Update PRIDCO FP Overview presentation - Add new exhibits presenting revised cash projections                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior            | 22-Apr-20       | T3 - Long Term Projections | Update PRIDCO FP Report - Add new exhibits presenting revised cash projections                                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R          | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Participate in call to discuss pension paygo admin fees for CW and munis. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), J. Santambrogio (EY).                                                                                | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R          | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Review actuarial numbers related to POA delay included in McKinsey deck for board strategy session                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal | 22-Apr-20       | T3 - Long Term Projections | Review edits to pension section of fiscal plan to confirm inclusion of appropriate description of various pension measures                                                                                                                                    | 1.30 | 721.00      | 937.30                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Maciejewski,Brigid Jean | Manager            | 22-Apr-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY) I. Parks (EY) and T. Leonis (EY) to discuss next steps in drafting COVID19 portion of Commonwealth Disclosure Statement.                                                                       | 0.60 | 595.00      | 357.00                |
| Mackie,James            | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Compare rev forecasts vs actual revenue                                                                                                                                                                                                     | 0.30 | 810.00      | 243.00                |
| Mackie,James            | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Research the effect date for the 13 week unemployment benefit extension                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Review macro economic and unemployment forecasts                                                                                                                                                                                            | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav         | Partner/Principal  | 22-Apr-20       | T3 - Long Term Projections | Review of presentation material in connection with Board strategy session                                                                                                                                                                   | 2.30 | 870.00      | 2,001.00              |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in a call with T. Leonis (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) discuss immediate CRIM and municipality deliverables and distribute action items                                                                        | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in a working session with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the analysis on municipality expenses FY18-FY20                                                                                                    | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) J. Moran (EY) to debrief and discuss analysis and presentations needs after discussing with FOMB communications team                                                                                 | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), D. Barrett (Ankura) to discuss ASES Act 29 estimates.                                                                                                                                | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB), M. Rieker (FOMB) to discuss Act 29 communications materials needed and press info                                                                                   | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Participate in call with T. Wintner (McK), R. Tague (EY), J. Moran (EY) to discuss ASES in CW FP and assumptions incorporated with FMAP and CW laws                                                                                         | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Prepare an analysis to compare FY19 revenues vs. FY20 revenues (including and excluding Act 29)                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Review municipal historical budget analysis to provide feedback and comments                                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Review strategy session deck to identify what are some of the changes that are being considered for the CW fiscal plan and see how this might impact the municipalities                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Review the latest analysis quantifying the impact that COVID-19 will have on tax revenues                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier    | Senior             | 22-Apr-20       | T3 - Long Term Projections | Update the presentation highlighting the different options that the CW has to recoup the PayGo and ASES obligations for FY2020 to incorporate additional feedback received from the team                                                    | 0.90 | 445.00      | 400.50                |
| Mullins,Daniel R        | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R        | Executive Director | 22-Apr-20       | T3 - Long Term Projections | COVID-19 Economic stimulus effects of Federal funding, considering fungibility, pass throughs, unemployment compensation effects                                                                                                            | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R        | Executive Director | 22-Apr-20       | T3 - Long Term Projections | COVID-19 Revenue forecast effects - reviewing data anomalies in reported tobacco and alcohol excise ta receipts and outlier March values (identified reporting errors and inconsistencies and adjusted data)                                | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R        | Executive Director | 22-Apr-20       | T3 - Long Term Projections | COVID-19 Staffing and assigning QC (Rene Aubourg), Fiscal experiences of the states as an illustration for PR, revenue forecasting, economic impact                                                                                         | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R        | Executive Director | 22-Apr-20       | T3 - Long Term Projections | COVID-19 unemployment effects, stimulus implications of \$600 benefit increment and extensions, including of eligibility of additional current unemployed and previously ineligible self-employed                                           | 1.20 | 810.00      | 972.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Emergency Procurement - review of legislative and executive order assessments, previous reports, 205 letter drafts and forwarding                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Panagiotakis, Sofia | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the move of the slot machine revenue and operations from Tourism to Gaming Commission.                                                                               | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (Mck), E. Rivas (Mck), A. Lopez (FOMB), J. Burr (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the gaming commission measures.                                                                                    | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Prepare template for ERS to complete to get information on law 211.                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review the juvenile program payroll rosters provided by corrections to understand different positions required                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 22-Apr-20       | T3 - Long Term Projections | Participate in call with A Glavin (EY), R Young (EY), I. Parks (EY) and D Patel (EY) to review and update State responses to COVID document for N Jerebko (FOMB)                                                                                              | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 22-Apr-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY) I. Parks (EY) and T. Leonis (EY) to discuss next steps in drafting COVID19 portion of Commonwealth Disclosure Statement.                                                                                         | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 22-Apr-20       | T3 - Long Term Projections | Analyze phase 3.5 of Federal Stimulus to understand impact on commonwealth                                                                                                                                                                                    | 3.70 | 595.00      | 2,201.50              |
| Parks, Ian          | Manager            | 22-Apr-20       | T3 - Long Term Projections | Prepare summary table of state actions in response to COVID for FOMB Website                                                                                                                                                                                  | 2.10 | 595.00      | 1,249.50              |
| Parks, Ian          | Manager            | 22-Apr-20       | T3 - Long Term Projections | Review overview of State actions in response to COVID for FOMB website                                                                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with A Glavin (EY), R Young (EY), I. Parks (EY) and D Patel (EY) to review and update State responses to COVID document for N Jerebko (FOMB)                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY) and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                        | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                       | 0.90 | 720.00      | 648.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) and FOMB staff to modify and finalize comprehensive government TSA liquidity reforecast PowerPoint deck with cash comparison projections against FOMB's forecast | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Prepare responses to FCC letter as requested by L Olazabal (FOMB)                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review and respond to requests for S. Negron (FOMB) about CARES Act in preparation for FOMB session with business community                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review and update State responses document to include additional fields and data points                                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review draft Phase 3.5 CARES extension provisions which passed Senate for SBS and Healthcare funding indications                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review TSA liquidity slides in preparation for meeting with A Garcia (FOMB)                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review UI calculations and prepare parallel calculation to estimate UI impact through FY21 for Fed Funds vs Baseline contributions                                                                                                                            | 1.30 | 720.00      | 936.00                |
| Quach, TranLinh     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review of initial JRS raw data provided to compare counts / format with updated data file                                                                                                                                                                     | 0.40 | 655.00      | 262.00                |
| Quach, TranLinh     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review of 2017 Milliman JRS valuation report for updates in counts and provision                                                                                                                                                                              | 0.60 | 655.00      | 393.00                |
| Quach, TranLinh     | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Review the changes in 2017 to 2016 in Milliman JRS census and assumption changes                                                                                                                                                                              | 0.70 | 655.00      | 458.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman           | Staff  | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 245.00      | 147.00                |
| Rai,Aman           | Staff  | 22-Apr-20       | T3 - Long Term Projections | Collect macro forecasts by external sources to inform PR team to improve forecasting model                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Rai,Aman           | Staff  | 22-Apr-20       | T3 - Long Term Projections | Research the available data for PR at the municipality level for revenue forecasting at the municipality level                                                                                                                              | 1.70 | 245.00      | 416.50                |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X376 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X384 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X392 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X406 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X414 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X422 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X430 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X449 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X457 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X465 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X473 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X481 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X503 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X511 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X538 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X546 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X554 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X562 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X570 at Banco Popular as of 03/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Sales Tax Financing Corporation (COFINA) account X017 at Banco Popular as of 03/31/2020 testing period.                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electronic Lottery account X298 at Banco Santander as of 03/31/2020 testing period.                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electronic Lottery account X301 at Banco Santander as of 03/31/2020 testing period.                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Electronic Lottery account X328 at Banco Santander as of 03/31/2020 testing period.                                                                                                                          | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X157 at First Bank as of 03/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X168 at First Bank as of 03/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X179 at First Bank as of 03/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X190 at First Bank as of 03/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X201 at First Bank as of 03/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Senate to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to House of Representatives to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Program of Youth Affairs to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office of the Governor to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to PR Federal Affairs Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office of Industrial Tax Exemption to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Police Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to National Guard of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Labor and Human Resources to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Housing to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Institute of Puerto Rican Culture to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Sports and Recreation to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Mental Health Services and Addiction Control Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Joint Special Commission of Legislative Funds to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Superintendent of the Capitol to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Public Housing Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to School of Plastic Arts and Design to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Municipal Revenue Collection Center (CRIM) to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Economic Development and Commerce to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.             | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to 911 Emergency System Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Family to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Child Support Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Land Authority de Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Industrial Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Electric Power Authority (PREPA) - Retirement to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Government Development Bank For Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Metropolitan Bus Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Maritime Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Tourism Company to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after initial request. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Forensics Science Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office of the Solicitor - Special Independent Prosecutor to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Conservatory of Music Corporation of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office of Legislative Services to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Project Corporation ENLACE Cano Martin Pena to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Permits Management Office to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Integrated Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Ponce Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to State Office of Energy Public Policy to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Model Forest to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Teacher Retirement System to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                          | 0.10 | 445.00      | 44.50                 |

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| Name                     | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Council of Occupational Development & Human Resources (CDORH) to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Film Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Public Finance Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Traditional Lottery to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Labor Development Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Family and Children Administration to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to University of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Administration for the Development of Agricultural Enterprises to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Convention Center District Authority of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Highway and Transportation Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office of Management and Budget to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Education to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Electric Power Authority (PREPA) - Networks to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Housing Financing Authority to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to Office for Community and Socioeconomic Development of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after initial request. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 22-Apr-20       | T3 - Plan of Adjustment | Send email to The Children's Trust to follow up on 03/31/2020 testing period cash balances requests after no response after initial request.                                              | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X571 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X857 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X946 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X872 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X880 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X899 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X147     | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X089 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X062 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X236 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X011 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X252 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X097 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X228 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X828 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X212 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X046 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X298 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X003 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X244 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Municipal Finance Corporation (COFIM) account ending in X287 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Metropolitan Bus Authority account ending in X626            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Metropolitan Bus Authority account ending in X474            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X902 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X910 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X929 at Banco Popular as of 03/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X937 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X945 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X953 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X961 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X988 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X996 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X003 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X011 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X038 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X046 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X054 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X062 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X089 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X097 at Banco Popular as of 03/31/2020 testing period.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X739 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X747 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X755 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X771 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X828 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X018 at Banco Popular as of 03/31/2020 testing period.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X034 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X352 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X395 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Health Insurance Administration account X425 at Banco Popular as of 03/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X715 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Police Bureau account X598 at Banco Popular as of 03/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X510 at Banco Popular as of 03/31/2020 testing period.    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X806 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X814 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X286 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X308 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X723 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X758 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X766 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X774 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X782 at Banco Popular as of 03/31/2020 testing period.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X320 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X347 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Musical Arts Corporation account X355 at Banco Popular as of 03/31/2020 testing period.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X928 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X936 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X944 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X118 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X126 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X053 at Banco Popular as of 03/31/2020 testing period.                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Integrated Transport Authority account X839 at Banco Popular as of 03/31/2020 testing period.          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Integrated Transport Authority account X855 at Banco Popular as of 03/31/2020 testing period.          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Integrated Transport Authority account X863 at Banco Popular as of 03/31/2020 testing period.          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Energy Commission account X495 at Banco Popular as of 03/31/2020 testing period.           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X002 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X029 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X045 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 22-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X142 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X177 at Banco Popular as of 03/31/2020 testing period.                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X185 at Banco Popular as of 03/31/2020 testing period.                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X193 at Banco Popular as of 03/31/2020 testing period.                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Follow up with A. Garcia (FOMB) via email regarding unrecognized CRIM accounts at Banco Popular and online access to BPPR Trust accounts                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Follow up with A. Garcia (FOMB) via phone call regarding unrecognized CRIM accounts at Banco Popular and online access to BPPR Trust accounts                                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 22-Apr-20       | T3 - Plan of Adjustment    | Prepare full listing of trust accounts at Banco Popular open as of 3/31/20 to provide to A. Garcia (FOMB) and J. Velez (Banco Popular) for online access                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Discuss muni admin cost treatment with C Good (EY), A Chepenik (EY), J Santambrogio (EY)                                                                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in call to discuss pension paygo admin fees for CW and munis. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), J. Santambrogio (EY).                                                                                | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY) and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                        | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), and R Dougherty (EY) to update comprehensive government TSA liquidity reforecast PowerPoint deck with applicable commentary and rationale for FOMB director                       | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) and FOMB staff to modify and finalize comprehensive government TSA liquidity reforecast PowerPoint deck with cash comparison projections against FOMB's forecast | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Plan of Adjustment    | Prepare analysis for presentation on TSA cash balance projections incorporating Government analysis                                                                                                                                                           | 2.90 | 810.00      | 2,349.00              |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                      | 2.20 | 810.00      | 1,782.00              |
| Santambrogio, Juan       | Executive Director | 22-Apr-20       | T3 - Long Term Projections | Review updated presentation on impact on COVID-19 on unemployment and general fund revenues                                                                                                                                                                   | 0.90 | 810.00      | 729.00                |
| Sarna, Shavi             | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the move of the slot machine revenue and operations from Tourism to Gaming Commission.                                                                               | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi             | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (Mck), E. Rivas (Mck), A. Lopez (FOMB), J. Burr (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the gaming commission measures.                                                                                    | 0.50 | 720.00      | 360.00                |
| Sarna, Shavi             | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Prepare summary of Law 211 criteria required for analysis to be prepared by Commonwealth staff to confirm projection included in fiscal plan                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call to discuss pension paygo admin fees for CW and munis. Attendees include R. Tague (EY), S. Levy (EY), C. Good (EY), A. Chepenik (EY), J. Santambrogio (EY).                                                                                | 0.50 | 720.00      | 360.00                |
| Tague, Robert            | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) J. Moran (EY) to debrief and discuss analysis and presentations needs after discussing with FOMB communications team                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), D. Barrett (Ankura) to discuss ASES Act 29 estimates.                                                                                                                                                  | 0.50 | 720.00      | 360.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB), M. Rieker (FOMB) to discuss Act 29 communications materials needed and press info                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Participate in call with T. Wintner (McK), R. Tague (EY), J. Moran (EY) to discuss ASES in CW FP and assumptions incorporated with FMAP and CW laws                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Prepare list of questions related to ASES muni flow of funds through CRIM                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM liquidity facility pros and cons, structure.                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Review updated Act 29 reversal deck for Board to provide additional comments on repayment options                                                                                                                                                               | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and C Good (EY) on municipality one pager summarizing current issues with admin costs                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Review updated Act 29 reversal deck for Board to provide additional final comments                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Revise CRIM AR sale timeline for Act 29 deck                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Revise payment streams analysis for Act 29 deck                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Prepare summary of CRIM AR sale measures in CRIM FP draft for FOMB                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Review AFT discussion document on freeze/SS proposal to determine key points                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Prepare a detailed counter proposal to respond to AFT discussion document on freeze/SS                                                                                                                                                                          | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Incorporate comments from N. Jaresko (FOMB) into Act 29 solutions deck                                                                                                                                                                                          | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Review business continuity letter for ERS                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 22-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Review JOICP to identify procurement objectives                                                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 22-Apr-20       | T3 - Long Term Projections | Revised PRIDCO narrative document to address cash flow impacts for FY 20                                                                                                                                                                                        | 2.10 | 720.00      | 1,512.00              |
| Tan,Riyandi            | Manager        | 22-Apr-20       | T3 - Long Term Projections | Analyze additional payroll roster information submitted by Department of Corrections for their Juvenile Consent Decree hearing.                                                                                                                                 | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi            | Manager        | 22-Apr-20       | T3 - Plan of Adjustment    | Revise cash model for April 22, 2020 updates to Fiscal Plan for Board Strategy Session.                                                                                                                                                                         | 1.60 | 595.00      | 952.00                |
| Venkatramanan,Siddhu   | Manager        | 22-Apr-20       | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 04/24/2020.                                                                                        | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan             | Staff          | 22-Apr-20       | T3 - Long Term Projections | Participate in call with A Glavin (EY), R Young (EY), I. Parks (EY) and D Patel (EY) to review and update State responses to COVID document for N Jerebko (FOMB)                                                                                                | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff          | 22-Apr-20       | T3 - Long Term Projections | Create summary section draft for State actions due to COVID revenue loss                                                                                                                                                                                        | 2.10 | 245.00      | 514.50                |
| Young,Ryan             | Staff          | 22-Apr-20       | T3 - Long Term Projections | Draft the initial costing of CARES Act 3.5 Division A                                                                                                                                                                                                           | 1.70 | 245.00      | 416.50                |
| Young,Ryan             | Staff          | 22-Apr-20       | T3 - Long Term Projections | Draft the initial costing of CARES Act 3.5 Division B                                                                                                                                                                                                           | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 22-Apr-20       | T3 - Long Term Projections | Research state actions being taken to reduce COVID revenue loss impact                                                                                                                                                                                          | 2.70 | 245.00      | 661.50                |
| Zhao,Leqi              | Staff          | 22-Apr-20       | T3 - Long Term Projections | Participate in strategy session for updating economic impact analysis & unemployment estimates with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.60 | 245.00      | 147.00                |
| Aubourg,Rene Wiener    | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener    | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review methodology for stimulus pass-throughs (overall and sectoral pass-throughs) for Puerto Rico.                                                                                                                                                             | 2.40 | 720.00      | 1,728.00              |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka       | Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka       | Manager | 23-Apr-20       | T3 - Long Term Projections | Provide framework for sample slide deck for Ponce Munis SUT COVID-19 impact                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Ban,Menuka       | Manager | 23-Apr-20       | T3 - Long Term Projections | Review the slide deck to update the analysis report/visualization/easy of reading                                                                                                                                                                               | 1.10 | 595.00      | 654.50                |
| Ban,Menuka       | Manager | 23-Apr-20       | T3 - Long Term Projections | Revise framework for the preliminary analysis of COVID_19 impact on municipality SUT                                                                                                                                                                            | 1.40 | 595.00      | 833.00                |
| Berger,Daniel L. | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L. | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update alcohol model after March data showed "stockpiling" which causes a shift in the revenue from Q1 2021 back to Q4 2020                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Berger,Daniel L. | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update forecast model for tobacco after issues with revenue caused by earthquake                                                                                                                                                                                | 1.30 | 445.00      | 578.50                |
| Berger,Daniel L. | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update non-resident withholding model due to issues caused by March data for tax forecast model                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with AAFAF, V Bernal (FOMB), and J Burr (EY) to discuss the next steps for the DPS consolidation                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in meeting with Department of public safety (DPS), AAFAF, V Bernal (FOMB), and J Burr (EY) to discuss the current consolidation status for all entities under DPS                                                                                   | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare feedback on the municipality collection of SUT to support estimates on COVID-19 impacts                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare slide on impact to the general fund if COFINA does not receive their minimum payment requirement due to a reduction in SUT                                                                                                                              | 1.40 | 595.00      | 833.00                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare summary of the new SUT forecast in the upcoming fiscal plan based on information provided by McKinsey to support the COFINA downside scenario analysis                                                                                                  | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                        | 0.20 | 595.00      | 119.00                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Provide feedback on the accounting treatment of incorrect booking of SRF expenses that were previously booked to GF, in particular to Hacienda Law 70 costs                                                                                                     | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy      | Manager | 23-Apr-20       | T3 - Long Term Projections | Provide feedback on the Economic Incentive Fund reapportionment request issues for FY20 based on Law 60-2019                                                                                                                                                    | 0.50 | 595.00      | 297.50                |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Health Insurance Administration account X700 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X816 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X754 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X354 at Banco Popular as of the 3/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X067 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan    | Senior  | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X458 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X474 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X563 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X571 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Police Bureau account X598 at Banco Popular as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X652 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X806 at Banco Popular as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X814 at Banco Popular as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X857 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X946 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X286 at Banco Popular as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X308 at Banco Popular as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Environmental Quality Board account X316 at Banco Popular as of the 3/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X421 at Banco Popular as of the 3/31/2020 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X510 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X715 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X723 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X758 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X766 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X774 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X782 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X400 at Banco Popular as of the 3/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X419 at Banco Popular as of the 3/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X720 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X630 at Banco Popular as of the 3/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X578 at Banco Popular as of the 3/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X598 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X157 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X912 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X939 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X134 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X386 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X448 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X545 at Banco Popular as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X961 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X194 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X488 at Banco Popular as of the 3/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X828 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X933 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X941 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X743 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Medical Services Administration account X634 at Banco Popular as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X738 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X661 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X220 at Banco Popular as of the 3/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X298 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X999 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ponce Ports Authority account X030 at Banco Popular as of the 3/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X398 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X762 at Banco Popular as of the 3/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X894 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X912 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X998 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X064 at Banco Popular as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X966 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X839 at Banco Popular as of the 3/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X855 at Banco Popular as of the 3/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Integrated Transport Authority account X863 at Banco Popular as of the 3/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X928 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X936 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X944 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X002 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X029 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X045 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X053 at Banco Popular as of the 3/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X118 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X126 at Banco Popular as of the 3/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X142 at Banco Popular as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X177 at Banco Popular as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X185 at Banco Popular as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X193 at Banco Popular as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X207 at Banco Popular as of the 3/31/2020 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System of Puerto Rico Judiciary account X223 at Banco Popular as of the 3/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electronic Lottery account X298 at Banco Santander as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electronic Lottery account X301 at Banco Santander as of the 3/31/2020 testing period.                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electronic Lottery account X328 at Banco Santander for "LOTERIA ELECTRONICA DE P RPágina1INVERSION C/O SUC HATO REY (014)"as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electronic Lottery account X328 at Banco Santander for "LOTERIA ELECTRONICA DE P R" as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X157 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X168 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X179 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X190 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X201 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X729 at First Bank as of the 3/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Superintendent of the Capitol account X764 at First Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Superintendent of the Capitol account X775 at First Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Superintendent of the Capitol account X896 at First Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Superintendent of the Capitol account X830 at First Bank as of the 3/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X527 at First Bank as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Correction and Rehabilitation account X435 at First Bank as of the 3/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X673 at First Bank as of the 3/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Company for the Integral Development of the Cantera Peninsula account X154 at First Bank as of the 3/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X522 at First Bank as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X775 at First Bank as of the 3/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Administration account X064 at First Bank as of the 3/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X962 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X984 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X995 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X017 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X039 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X961 at First Bank as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Send email to R. Lopez (Conway) to request the supporting detail behind the 02 28 20 Summary of Cash Balances Report.                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Review draft email to O&B and Proskauer with information for an additional account, DDEC account x019, above the \$6.9 million threshold for restrictions testing as of the 03 31 20 testing period. | 0.20 | 595.00      | 119.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Send email to M. Zerjal (Proskauer) and I. Rodriguez (O&B) with information for an additional account, DDEC account x019, above the \$6.9 million threshold for restrictions testing as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Energy Commission account X064 at Banco Popular as of the 03 31 20 testing period.                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X110 at Banco Popular as of the 03 31 20 testing period.                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X544 at Banco Popular as of the 03 31 20 testing period.                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Insurance Fund State Corporation account X560 at Banco Popular as of the 03 31 20 testing period.                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Education account X706 at Banco Popular as of the 03 31 20 testing period.                                                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Teacher Retirement System account X117 at Banco Popular as of the 03 31 20 testing period.                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X303 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X621 at Banco Popular as of the 03 31 20 testing period.                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X648 at Banco Popular as of the 03 31 20 testing period.                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X664 at Banco Popular as of the 03 31 20 testing period.                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office for Community and Socioeconomic Development of Puerto Rico account X753 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System of Puerto Rico Judiciary account X199 at Banco Popular as of the 03 31 20 testing period.                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X210 at Banco Popular as of the 03 31 20 testing period.                                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X296 at Banco Popular as of the 03 31 20 testing period.                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X636 at Banco Popular as of the 03 31 20 testing period.                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X644 at Banco Popular as of the 03 31 20 testing period.                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X652 at Banco Popular as of the 03 31 20 testing period.                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Trade and Export Company account X012 at Banco Popular as of the 03 31 20 testing period.                                                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X314 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X322 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X330 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X349 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X365 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X373 at Banco Popular as of the 03 31 20 testing period.                                                                                                  | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X381 at Banco Popular as of the 03 31 20 testing period.                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X861 at Banco Popular as of the 03 31 20 testing period.                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Telecommunications Regulatory Board account X159 at Banco Popular as of the 03 31 20 testing period.                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X205 at Banco Popular as of the 03 31 20 testing period.                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X213 at Banco Popular as of the 03 31 20 testing period.                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X015 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X171 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Fiscal Agency & Financial Advisory Authority (AAFAF) account X775 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Tourism Company account X208 at Banco Popular as of the 03 31 20 testing period.                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Statistics Institute of PR account X974 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X369 at Banco Popular as of the 03 31 20 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X377 at Banco Popular as of the 03 31 20 testing period.                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X628 at Banco Popular as of the 03 31 20 testing period.                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X717 at Banco Popular as of the 03 31 20 testing period.                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X725 at Banco Popular as of the 03 31 20 testing period.                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X438 at Banco Popular as of the 03 31 20 testing period.                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X446 at Banco Popular as of the 03 31 20 testing period.                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X454 at Banco Popular as of the 03 31 20 testing period.                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X462 at Banco Popular as of the 03 31 20 testing period.                                                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X748 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X302 at Banco Popular as of the 03 31 20 testing period.                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X329 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X337 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X345 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X353 at Banco Popular as of the 03 31 20 testing period.                                                                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X485 at Banco Popular as of the 03 31 20 testing period.                                                                    | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Comprehensive Cancer Center account X892 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X171 at Banco Popular as of the 03 31 20 testing period.                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X503 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System of Puerto Rico Judiciary account X538 at Banco Popular as of the 03 31 20 testing period.                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X546 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X554 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X577 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X585 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X944 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X312 at Banco Popular as of the 03 31 20 testing period.                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X236 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X244 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X408 at Banco Popular as of the 03 31 20 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Administration for the Development of Agricultural Enterprises account X548 at Banco Popular as of the 03 31 20 testing period.                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X147 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X333 at Banco Popular as of the 03 31 20 testing period.                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X406 at Banco Popular as of the 03 31 20 testing period.                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X204 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X212 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X689 at Banco Popular as of the 03 31 20 testing period.                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X030 at Banco Popular as of the 03 31 20 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X258 at Banco Popular as of the 03 31 20 testing period.                                                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X252 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X260 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 23-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X279 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |

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| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X734 at Banco Popular as of the 03 31 20 testing period.                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X769 at Banco Popular as of the 03 31 20 testing period.                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X137 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X153 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X161 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X188 at Banco Popular as of the 03 31 20 testing period.                                                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X598 at Banco Popular as of the 03 31 20 testing period.                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X205 at Banco Popular as of the 03 31 20 testing period.                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X627 at Banco Popular as of the 03 31 20 testing period.                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X474 at Banco Popular as of the 03 31 20 testing period.                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 23-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Trade and Export Company account X004 at Banco Popular as of the 03 31 20 testing period.                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Participate in call with G. Eaton (EY), A Chepenik (EY) and D Patel (EY) to discuss applicability of CW stimulus items against the State and Local CARES funding in connection with letter from FOMB to CW             | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY) | 2.10 | 870.00      | 1,827.00              |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Draft bullets assessing AFFAF's proposal for municipalities for N Jaresko (FOMB) review                                                                                                                                | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Evaluate HIMA request alternatives                                                                                                                                                                                     | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Participate in meeting with FOMB board members and N Jaresko (FOMB) on fiscal issues.                                                                                                                                  | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 23-Apr-20       | T3 - Long Term Projections | Review UST guidelines on flow of federal funds                                                                                                                                                                         | 0.30 | 870.00      | 261.00                |
| Culp,Noelle B.        | Staff             | 23-Apr-20       | T3 - Long Term Projections | Calculate impact of ERS cut split by agency code for eligible active participants                                                                                                                                      | 1.40 | 271.00      | 379.40                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the "FY21-FY25 municipality budget trends" deck framework                                                                              | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss and refine the narrative for the "FY21-FY25 municipality budget trends" deck                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the allocation of measures by muni for FY21-FY25                                                                                      | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review and discuss improvements to slide formatting for the "FY21-FY25 municipality budget trends" deck                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the revenue budget model outputs for municipalities for FY21-FY25                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM                                                                                                                 | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss CRIM strategy for FY21 through FY25                                                                         | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 23-Apr-20       | T3 - Long Term Projections | Update model to analyze municipality expenses from FY21 forward                                                                                                                                                        | 0.40 | 245.00      | 98.00                 |

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| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Develop a second update model to analyze municipality expenses from FY21 forward                                                                                                                                                                                | 2.60 | 245.00      | 637.00                |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare appendix slides for "FY21-FY25 municipality budget trends" deck                                                                                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare decisions required slide for "FY21-FY25 municipality budget trends" deck                                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare executive summary slide for "FY21-FY25 municipality budget trends" deck                                                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare first update for FOMB recommended options for improved municipal budgets for FY21 forward slide for "FY21-FY25 municipality budget trends" deck                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare first update for FY21 forward municipality impact due to the COVID crisis slide for "FY21-FY25 municipality budget trends" deck                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare initial FY21 forward municipality impact due to the COVID crisis slide for "FY21-FY25 municipality budget trends" deck                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Prepare recommendations for municipal consolidation and cost reduction measures slide for "FY21-FY25 municipality budget trends" deck                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Dougherty,Ryan Curran | Senior         | 23-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to discuss Q4'20 financial impact on IFCUs submitted to Board strategy session in preparation for call with McKinsey                                                                             | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior         | 23-Apr-20       | T3 - Long Term Projections      | Review capex request consolidation before presenting to FOMB.                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 23-Apr-20       | T3 - Long Term Projections      | Review historical documents for FOMB capex definition in order to assist UPR team align on the usage.                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior         | 23-Apr-20       | T3 - Long Term Projections      | Review summary of call with McKinsey in order to better align SRF revenue loss analysis for IFCUs.                                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Eaton,Gregory William | Senior Manager | 23-Apr-20       | T3 - Long Term Projections      | Participate in call with G. Eaton (EY), A Chepenik (EY) and D Patel (EY) to discuss applicability of CW stimulus items against the State and Local CARES funding in connection with letter from FOMB to CW                                                      | 0.90 | 720.00      | 648.00                |
| Glavin,Amanda Jane    | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Incorporate feedback on slide formats changes into the deck                                                                                                                                                                                                     | 1.70 | 245.00      | 416.50                |
| Glavin,Amanda Jane    | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Update all sources and footnotes in slide deck on state responses to COVID 19                                                                                                                                                                                   | 1.10 | 245.00      | 269.50                |
| Glavin,Amanda Jane    | Staff          | 23-Apr-20       | T3 - Long Term Projections      | Update data on state balanced budget requirements                                                                                                                                                                                                               | 1.40 | 245.00      | 343.00                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), C. Good (EY) and A. Levine (EY) to discuss employment assumptions to the PRIDCO Fiscal Plan.                                                                                                                         | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Participate in discussion with J Santambrogio (EY), R Tague (EY), S Levy (EY), and C Good (EY) to discuss counter proposal to AFT                                                                                                                               | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Prepare an overview email discussing PRIDCO payroll assumption options - C. Good (EY), A. Levine (EY), S. Tajuddin (EY), T. Leonis (EY), and O Tabani (EY)                                                                                                      | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                        | 0.10 | 519.00      | 51.90                 |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Participate in call with C Good (EY) and C Ortiz (FOMB) to discuss current updates to pension chapter of the fiscal plan                                                                                                                                        | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Participate in discussion with E Stuber (EY) and C Good (EY) regarding methodology for projecting PRIDCO population headcounts                                                                                                                                  | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Review edits to fiscal plan pension chapter edits from S Levy (EY)                                                                                                                                                                                              | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Review pension chapter of the fiscal plan document edits from team to send to M Lopez (FOMB)                                                                                                                                                                    | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Review request from McKinsey for fiscal plan allocated to groups in order to assess timeline to comply with request                                                                                                                                             | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 23-Apr-20       | T3 - Long Term Projections      | Review data collected from retirement systems to assess adequacy for projection of PRIDCO headcounts in PRIDCO fiscal plan                                                                                                                                      | 0.40 | 519.00      | 207.60                |

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| Name                  | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 23-Apr-20       | T3 - Long Term Projections | Revise pension chapter to incorporate additional items suggested by call with C Ortiz (FOMB)                                                                                                                                                                    | 0.50 | 519.00      | 259.50                |
| Hurtado,Sergio Danilo | Senior  | 23-Apr-20       | T3 - Long Term Projections | Amend 1-pager analysis on EMS's historical and planned staffing, calls, and response times per dispatch zone                                                                                                                                                    | 2.90 | 445.00      | 1,290.50              |
| Hurtado,Sergio Danilo | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review breakdown of DPS's potential request for opex                                                                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Hurtado,Sergio Danilo | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review breakdown of Police's federal monitor capex request                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update unemployment estimates to be used in revenue forecasting models                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review of available municipal data for possible use in municipal fiscal plans                                                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review of macro passthrough assumptions                                                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review return to work model and use of elasticities on the effect of compensation level on duration of benefits                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update information request for PR DOL to incorporate additional requests                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update unemployment and unemployment trust fund balance slides                                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update unemployment snapshot table                                                                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in meeting with S. Khan (EY) and R. Dougherty (EY) to discuss Q4'20 financial impact on IFCUs submitted to Board strategy session in preparation for call with McKinsey                                                                             | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior  | 23-Apr-20       | T3 - Long Term Projections | Compose detail email to remaining FOMB staff requesting agency capex submission template                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior  | 23-Apr-20       | T3 - Long Term Projections | Compose detail summary page of notes from call with McKinsey on IFCU impact for Q4'20 as a result of COVID-19                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior  | 23-Apr-20       | T3 - Long Term Projections | Update comprehensive agency capex request file to circulate with team                                                                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Kite,Samuel           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review ERS valuation output allocated by agency                                                                                                                                                                                                                 | 1.20 | 405.00      | 486.00                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss CRIM strategy for FY21 through FY25                                                                                                                  | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan Overview with Proskauer and O'Neill and Borges LLC.                                                                            | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Prepare an overview email discussing PRIDCO payroll assumption options - C. Good (EY), A. Levine (EY), S. Tajuddin (EY), T. Leonis (EY), and O Tabani (EY)                                                                                                      | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Draft Tax Decree section of proposed House Bill 2468 presentation deck.                                                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review FOMB April 2020 Strategy Session materials.                                                                                                                                                                                                              | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior  | 23-Apr-20       | T3 - Long Term Projections | Review Puerto Rico. Law No. 29 of 2019.                                                                                                                                                                                                                         | 2.20 | 445.00      | 979.00                |
| Levine,Adam           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan Overview with Proskauer and O'Neill and Borges LLC.                                                                            | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss comments based on the PRIDCO Fiscal Plan Overview phone call with Proskauer and O'Neill and Borges LLC.                                                                                   | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss comments based on the PRIDCO Fiscal Plan Overview phone call with Proskauer and O'Neill and Borges LLC.                                                                                 | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss pridco fiscal plan issues on insurance                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior  | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss pridco fiscal plan modelling changes                                                                                                                                                    | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), C. Good (EY) and A. Levine (EY) to discuss employment assumptions to the PRIDCO Fiscal Plan.                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Prepare an overview email discussing PRIDCO payroll assumption options - C. Good (EY), A. Levine (EY), S. Tajuddin (EY), T. Leonis (EY), and O Tabani (EY)                                                                                                      | 0.80 | 445.00      | 356.00                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Prepare email to T. Leonis (EY), A. Levine (EY), S. Tajuddin (EY) and O Tabani (EY) - to discuss assumption being made to the revised PRIDCO BP                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Prepare combined presentation for PRIDCO Fiscal Plan and Bondholders' Proposal Analysis together                                                                                                                                                                | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Review PRIDCO BP model for comments received from team                                                                                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - Pre-COVID-19 - Assumptions for new Baseline projections                                                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - Pre-COVID-19 - Old Exhibits                                                                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - Pre-COVID-19 - Old Pre-Measures projections                                                                                                                                                                                            | 1.90 | 445.00      | 845.50                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - Pre-COVID-19 - Relink Ankura Restructuring Case                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Levine,Adam          | Senior             | 23-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - Pre-COVID-19 - Relink revised Pre-Measure projections                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R         | Partner/Principal  | 23-Apr-20       | T3 - Long Term Projections | Participate in discussion with J Santambrogio (EY), R Tague (EY), S Levy (EY), and C Good (EY) to discuss counter proposal to AFT                                                                                                                               | 1.10 | 721.00      | 793.10                |
| Mackie,James         | Executive Director | 23-Apr-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY)                                          | 2.10 | 810.00      | 1,701.00              |
| Mackie,James         | Executive Director | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 23-Apr-20       | T3 - Long Term Projections | Analyze proposal for PR employee retention credit                                                                                                                                                                                                               | 3.10 | 810.00      | 2,511.00              |
| Mackie,James         | Executive Director | 23-Apr-20       | T3 - Long Term Projections | Research and analyze proposal for a separate PR employee retention tax credit                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Malhotra,Gaurav      | Partner/Principal  | 23-Apr-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY)                                          | 2.10 | 870.00      | 1,827.00              |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a call with L. Klumper (FOMB), J. Moran-Eserski (EY) to discuss ASSES budgeted surplus                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the "FY21-FY25 municipality budget trends" deck framework                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss and refine the narrative for the "FY21-FY25 municipality budget trends" deck                                                                                                   | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the allocation of measures by muni for FY21-FY25                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review and discuss improvements to slide formatting for the "FY21-FY25 municipality budget trends" deck                                                                                | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the revenue budget model outputs for municipalities for FY21-FY25                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss CRIM strategy for FY21 through FY25                                                                                                                  | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Prepare an analysis to identify which municipalities would be able to collect funds in excess of the equalization levels requirements from FY21 to FY25 and therefore could distribute this excess to smaller municipalities                                    | 2.20 | 445.00      | 979.00                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections | Review Act 80 to identify if CRIM has the authority to redistribute any excess funds to equalize smaller municipalities                                                                                                                                         | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections        | Review ASES budget surplus to identify if there is sufficient funds to cover municipal contributions for FY20 and FY21                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections        | Review first draft of the letter that is going to be shared with the mayors explaining the repayment options for FY20 PayGo and ASES                                                                                                                            | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections        | Review the deck on "FY21-FY25 municipality budget trends"                                                                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections        | Review the proposal by AAFAF on municipal support to identify what is it that they are requesting and whether or not it is in compliance with the fiscal plan                                                                                                   | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 23-Apr-20       | T3 - Long Term Projections        | Update the historical budget analysis presentation for messaging and formatting prior to sharing with the client                                                                                                                                                | 0.90 | 445.00      | 400.50                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY)                                          | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 AAFAF revenue estimates and inconsistency with Hacienda actual outturns                                                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 Economic effects - assessment of pass through based on GDP-GNP relationship and sector ownership                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 Municipal Revenue impact - data and modeling requirements                                                                                                                                                                                              | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 Revision and Update to Slide Deck for FOMB Strategy Session discussion                                                                                                                                                                                 | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 State responses, QC of the slide deck, particularly balanced budget requirements                                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 23-Apr-20       | T3 - Long Term Projections        | COVID-19 Unemployment filings, discrepancies and inquiry letter (email) to PR DOL labor staff, review of initial call center data receipt                                                                                                                       | 1.10 | 810.00      | 891.00                |
| Neziroski,David      | Staff              | 23-Apr-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for the March monthly application                                                                                                                                                                                                  | 2.30 | 245.00      | 563.50                |
| Panagiotakis,Sofia   | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review additional information provided by EMS on paramedics by region and response time.                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia   | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review IFCU liquidity report through February 2020                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia   | Senior Manager     | 23-Apr-20       | T3 - Plan of Adjustment           | Review POA scenarios on revised FP projections.                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia   | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review state uses to COVID stimulus to understand what expenses can be funded using those funds.                                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia   | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review the Strategy session deck on the CW to understand projections and revisions to the FP.                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Parks,Ian            | Manager            | 23-Apr-20       | T3 - Long Term Projections        | Participate in call with I. Parks (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM                                                                                                                                                          | 0.60 | 595.00      | 357.00                |
| Parks,Ian            | Manager            | 23-Apr-20       | T3 - Long Term Projections        | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss CRIM strategy for FY21 through FY25                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Parks,Ian            | Manager            | 23-Apr-20       | T3 - Long Term Projections        | Update Disclosure statement for CARES Act                                                                                                                                                                                                                       | 2.30 | 595.00      | 1,368.50              |
| Parks,Ian            | Manager            | 23-Apr-20       | T3 - Long Term Projections        | Updating options for Muni slide with regard to how CW can support                                                                                                                                                                                               | 1.70 | 595.00      | 1,011.50              |
| Patel,Deven V.       | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Participate in call with G. Eaton (EY), A Chepenik (EY) and D Patel (EY) to discuss applicability of CW stimulus items against the State and Local CARES funding in connection with letter from FOMB to CW                                                      | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.       | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Participate in call with R Young (EY) and D Patel (EY) to review variance of AAFAF assessment of Fed Stimulus vs. FOMB summary                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.       | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review Act 29 proposal prepared by AAFAF at request of N Jaresko (FOMB)                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.       | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections        | Review and prepare comparison of provisions in CARES Act shared by AAFAF to confirm items have been captured in FOMB PR estimates at request of N Jaresko (FOMB)                                                                                                | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review and response on S Negron (FOMB) about UST guidelines for State and Local Muni funding as part of CARES Act                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review draft strategic tax discussion document as requested by N Jaresko (FOMB)                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review Economic Stabilization fund estimates at request of N Jaresko (FOMB)                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review HB 2468 provisions at request of FOMB                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review HIMA memo at request of S Negron (FOMB)                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review NCLS for benchmarking of State responses to COVID from reapportionments vs reserves in connection with summary document for N Jaresko (FOMB)                                                                                                             | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review new information available about the CARES Act extension package to be signed into law                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Update State responses to COVID document based on additional feedback from FOMB                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Pizzola,Brandon M  | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 720.00      | 288.00                |
| Quach,TranLinh     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review of new fields created since 2016 JRS valuation to review potential errors detected by the valuation system                                                                                                                                               | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review consistency between source file and valuation system data in mapped fields for inactive JRS calculations                                                                                                                                                 | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Analyze missing / invalid data elements in revised Milliman data for JRS                                                                                                                                                                                        | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review calculation of payment form / cash refunds for Deferred Vested JRS employees                                                                                                                                                                             | 1.10 | 655.00      | 720.50                |
| Quach,TranLinh     | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Analyze changes in overall obligation for Deferred Vested Employees resulting from updating JRS valuation system data source                                                                                                                                    | 1.20 | 655.00      | 786.00                |
| Rai,Aman           | Staff          | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 23-Apr-20       | T3 - Long Term Projections | Analyze change in expected unemployment duration due to rise in benefit level for back to work scenarios                                                                                                                                                        | 2.40 | 245.00      | 588.00                |
| Rai,Aman           | Staff          | 23-Apr-20       | T3 - Long Term Projections | Prepare preliminary analysis on SUT revenue for Ponce municipality                                                                                                                                                                                              | 1.70 | 245.00      | 416.50                |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X018 at Citibank as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X433 at Citibank as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X295 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X309 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X368 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X384 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X392 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X406 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 23-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X414 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X465 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X511 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X538 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X546 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X554 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Administration account X187 at Banco Popular as of 03/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X385 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X393 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X090 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X112 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X120 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X139 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X155 at Banco Popular as of 03/31/2020 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X729 at First Bank as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X069 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X026 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X204 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X042 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X174 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X182 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X212 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X255 at Citibank as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X017 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Ports Authority account X015 at Banco Popular as of 03/31/2020 testing period.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X126 at Citibank as of 03/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X118 at Citibank as of 03/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X134 at Citibank as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Administration account at Banco de Desarrollo Economico (BDE) as of 03/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X981 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X377 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X001 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X059 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X067 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X828 at First Bank as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Ethics Office account X531 at First Bank as of 03/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X041 at Citibank as of 03/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of National Parks Company of Puerto Rico account X502 at Banco Popular as of 03/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X404 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X518 at Banco Popular as of 03/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X013 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X024 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X035 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X046 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X057 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X123 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X487 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X476 at First Bank as of 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X014 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X022 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X010 at Banco Popular as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X028 at Citibank as of 03/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Statistics Institute of PR account X021 at First Bank as of 03/31/2020 testing period.                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X084 at First Bank as of 03/31/2020 testing period.                     | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Sports and Recreation account X294 at Banco Popular as of 03/31/2020 testing period.                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X031 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X049 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X048 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X015 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X022 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X018 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Municipal Finance Agency account X023 at Banco Popular as of 03/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Send email to The Children's Trust to follow up on outstanding items for restrictions for 03/31/2020 testing period cash balances requests.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Send email to Teacher Retirement System to follow up on outstanding items for bank statements for 03/31/2020 testing period cash balances requests.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Economic Development and Commerce to follow up on outstanding items for restrictions for 03/31/2020 testing period cash balances requests.            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Police Bureau to follow up on outstanding items for signatory information as of 03/31/2020 testing period cash balances requests.                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Teacher Retirement System to follow up on outstanding items for bank statements as of 03/31/2020 testing period cash balances requests.                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Department of Economic Development and Commerce to follow up on outstanding items for restrictions as of 03/31/2020 testing period cash balances requests. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X376 at Banco Popular as of 03/31/2020 testing period.                                                           | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X878 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X886 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X894 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X916 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X924 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X932 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X959 at Banco Popular as of 03/31/2020 testing period.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Independent Consumer Protection Office account X509 at Banco Popular as of 03/31/2020 testing period.                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of National Guard of Puerto Rico account X797 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X967 at Banco Popular as of 03/31/2020 testing period.                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X130 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X149 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X173 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X181 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X203 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X408 at Banco Popular as of 03/31/2020 testing period.                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X092 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X606 at Banco Popular as of 03/31/2020 testing period.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X614 at Banco Popular as of 03/31/2020 testing period.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X622 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Authority for the Financing of Infrastructure of Puerto Rico account ending in X376 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X800 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X819 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X843 at Banco Popular as of 03/31/2020 testing period.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X106 at Banco Popular as of 03/31/2020 testing period.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X157 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X165 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X211 at Banco Popular as of 12/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X238 at Banco Popular as of 12/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X246 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X254 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X270 at Banco Popular as of 03/31/2020 testing period.                                                                                 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X297 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X300 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X319 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X327 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X335 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X343 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X351 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X378 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X394 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X416 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X424 at Banco Popular as of 03/31/2020 testing period.                                                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X114 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X122 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X858 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X874 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X912 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X882 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X890 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X920 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X947 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X955 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X963 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X971 at Banco Popular as of 03/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Automobile Accident Compensation Administration account X658 to understand changes in balances between testing periods | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 23-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X253 to understand changes in balances between testing periods                | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X242 to understand changes in balances between testing periods                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding 911 Emergency System Bureau account X945 to understand changes in balances between testing periods                                                                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X154 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Public Housing Administration account X558 to understand changes in balances between testing periods                                                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X317 to understand changes in balances between testing periods                                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Metropolitan Bus Authority account X608 to understand changes in balances between testing periods                                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Metropolitan Bus Authority account X617 to understand changes in balances between testing periods                                                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 23-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Forensics Science Bureau account X008 to understand changes in balances between testing periods                                                                         | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan Overview with Proskauer and O'Neill and Borges LLC.                                                                                                                   | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Long Term Projections      | Participate in discussion with J Santambrogio (EY), R Tague (EY), S Levy (EY), and C Good (EY) to discuss counter proposal to AFT                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Long Term Projections      | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY)                                                                                 | 2.10 | 810.00      | 1,701.00              |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                                                                               | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Long Term Projections      | Review Pension chapter of draft fiscal plan to provide input on key changes                                                                                                                                                                                                                            | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                               | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 23-Apr-20       | T3 - Long Term Projections      | Review updated fiscal plan surplus analysis incorporating all changes from May 2019 fiscal plan                                                                                                                                                                                                        | 1.30 | 810.00      | 1,053.00              |
| Sarna, Shavi             | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections      | Analyze updated summary of capital expenditures by agency and category of project and provide comments prior to being submitted to FOMB staff                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi             | Senior Manager     | 23-Apr-20       | T3 - Long Term Projections      | Analyze updated summary of EMS operations analysis including FTE, response times, and calls for service and provide comments prior to being submitted to FOMB staff                                                                                                                                    | 0.40 | 720.00      | 288.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior         | 23-Apr-20       | T3 - Long Term Projections | Prepare summary of total changes made to PREPA valuation system model associated to updates for a system freeze at 7/1/2021                                                                                            | 1.70 | 405.00      | 688.50                |
| Stricklin,Todd         | Senior         | 23-Apr-20       | T3 - Long Term Projections | Review individual sample life calculations for the PREPA valuation assuming marginal FOMB cut with system freeze at 7/1/2021                                                                                           | 1.80 | 405.00      | 729.00                |
| Stricklin,Todd         | Senior         | 23-Apr-20       | T3 - Long Term Projections | Review individual sample life calculations for the PREPA valuation assuming flat COR cut with a system freeze at 7/1/2021                                                                                              | 2.10 | 405.00      | 850.50                |
| Stuber,Emily Grace     | Senior         | 23-Apr-20       | T3 - Long Term Projections | Participate in discussion with E Stuber (EY) and C Good (EY) regarding methodology for projecting PRIDCO population headcounts                                                                                         | 0.30 | 405.00      | 121.50                |
| Stuber,Emily Grace     | Senior         | 23-Apr-20       | T3 - Long Term Projections | Develop an excel based model for PRIDCO headcount projections                                                                                                                                                          | 2.10 | 405.00      | 850.50                |
| Tabani,Omar            | Manager        | 23-Apr-20       | T3 - Long Term Projections | Participate in call with O. Tabani (EY) and A. Levine (EY) to discuss comments based on the PRIDCO Fiscal Plan Overview phone call with Proskauer and O'Neill and Borges LLC.                                          | 0.30 | 595.00      | 178.50                |
| Tabani,Omar            | Manager        | 23-Apr-20       | T3 - Long Term Projections | Prepare an overview email discussing PRIDCO payroll assumption options - C. Good (EY), A. Levine (EY), S. Tajuddin (EY), T. Leonis (EY), and O Tabani (EY)                                                             | 0.80 | 595.00      | 476.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in discussion with J Santambrogio (EY), R Tague (EY), S Levy (EY), and C Good (EY) to discuss counter proposal to AFT                                                                                      | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in FOMB strategy session led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), R Tague (EY), J Santambrogio (EY), D Mullins (EY), J Mackie (EY), G Malhotra (EY) | 2.10 | 720.00      | 1,512.00              |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review laws that impact ASER for consideration                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review latest AAFAF Act 29 proposal to assess key considerations.                                                                                                                                                      | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare a comparison of Act 29 CRIM proposal vs AAFAF proposal for FOMB                                                                                                                                                | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft introduction section of Act 29 solution letter to government.                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft summary of proposed muni offer edits to share with FOMB.                                                                                                                                                         | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review FY10-FY20 muni budget vs population analysis to provide comments to team                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Review FY10-FY20 muni budget vs population analysis to make edits before sharing with FOMB                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft impact of Act 29 section of Act 29 solution letter to government.                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft allocation of CW transfer section of Act 29 solution letter to government.                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft repayment revenue sources section of Act 29 solution letter to government.                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Draft COVID liquidity facility section of Act 29 solution letter to government.                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan Overview with Proskauer and O'Neill and Borges LLC.                                   | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss comments based on the PRIDCO Fiscal Plan Overview phone call with Proskauer and O'Neill and Borges LLC                                         | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss pridco fiscal plan issues on insurance                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss pridco fiscal plan modelling changes                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), C. Good (EY) and A. Levine (EY) to discuss employment assumptions to the PRIDCO Fiscal Plan.                                                                                | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare an overview email discussing PRIDCO payroll assumption options - C. Good (EY), A. Levine (EY), S. Tajuddin (EY), T. Leonis (EY), and O Tabani (EY)                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Edit HR 2468 presentation for G Ojeda (FOMB)                                                                                                                                                                                                                    | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Edit Retirement Board continuity letter                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 23-Apr-20       | T3 - Long Term Projections | Prepare summary email on HR2469 for G Ojeda (FOMB)                                                                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Tan,Riyandi            | Manager        | 23-Apr-20       | T3 - Long Term Projections | Review decision tracker file to update agencies with no concepts of spend identified.                                                                                                                                                                           | 0.90 | 595.00      | 535.50                |
| Venkatramanan,Siddhu   | Manager        | 23-Apr-20       | T3 - Plan of Adjustment    | Update documentation for documents obtained for the 03 31 20 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 04/24/2020.                                                      | 2.30 | 595.00      | 1,368.50              |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to review variance of AAFAF assessment of Fed Stimulus vs. FOMB summary                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Build summary of all AAFAF fed stimulus allocations for comparison to EY estimates                                                                                                                                                                              | 1.70 | 245.00      | 416.50                |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Refine Division A costing for CARES 3.5                                                                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Refine Division B costing for CARES 3.5                                                                                                                                                                                                                         | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Research CARES economic stabilization impact and eligibility for PR                                                                                                                                                                                             | 3.20 | 245.00      | 784.00                |
| Young,Ryan             | Staff          | 23-Apr-20       | T3 - Long Term Projections | Update Phase 1 & 2 outline for COVID disclosure statement                                                                                                                                                                                                       | 1.20 | 245.00      | 294.00                |
| Zhao,Leqi              | Staff          | 23-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the approach for analysis at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff          | 23-Apr-20       | T3 - Long Term Projections | Incorporate March 2020 revenue data to regression database for all tax revenue forecast                                                                                                                                                                         | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 23-Apr-20       | T3 - Long Term Projections | Incorporate revisions of January 2020 revenue data to regression database for all tax revenue forecast                                                                                                                                                          | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi              | Staff          | 23-Apr-20       | T3 - Long Term Projections | Review revisions of January 2020 revenue data in regression database for all tax revenue forecast                                                                                                                                                               | 1.20 | 245.00      | 294.00                |
| Aubourg,Rene Wiener    | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                    | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener    | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Working session to formulate feedback/response to stimulus pass through assumptions used in the McKinsey models with D. Mullins (EY), M. Ban(EY), J Mackie(EY), R. Aubourg (EY), and A. Kebhaj (EY)                                                             | 0.90 | 720.00      | 648.00                |
| Aubourg,Rene Wiener    | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Assess methodology for calculations of how the increase in additional unemployment insurance as a result of covid-19 will affect average unemployment duration in Puerto Rico.                                                                                  | 2.60 | 720.00      | 1,872.00              |
| Aubourg,Rene Wiener    | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Provide critical assessment of magnitude of output multipliers for Puerto Rico calculated using IMPLAN by comparing their values to those from other Caribbean economies.                                                                                       | 2.30 | 720.00      | 1,656.00              |
| Ban,Menuka             | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                    | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                                            | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager        | 24-Apr-20       | T3 - Long Term Projections | Working session on preliminary analysis of COVID_19 impact on municipality SUT with D. Berger (EY), M. Ban(EY), and A. Rai(EY)                                                                                                                                  | 2.10 | 595.00      | 1,249.50              |
| Ban,Menuka             | Manager        | 24-Apr-20       | T3 - Long Term Projections | Working session to formulate feedback/response to stimulus pass through assumptions used in the McKinsey models with D. Mullins (EY), M. Ban(EY), J Mackie(EY), R. Aubourg (EY), and A. Kebhaj (EY)                                                             | 0.90 | 595.00      | 535.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------|---------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L. | Senior  | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 445.00      | 267.00                |
| Berger, Daniel L. | Senior  | 24-Apr-20       | T3 - Long Term Projections | Working session on preliminary analysis of COVID-19 impact on municipality SUT with D. Berger (EY), M. Ban (EY), and A. Rai (EY)                                                                                                              | 2.10 | 445.00      | 934.50                |
| Berger, Daniel L. | Senior  | 24-Apr-20       | T3 - Long Term Projections | Update tax forecast model to include new unemployment data                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Berger, Daniel L. | Senior  | 24-Apr-20       | T3 - Long Term Projections | Rerun all tax revenue models with inclusion of up-to-date data from DOL                                                                                                                                                                       | 2.60 | 445.00      | 1,157.00              |
| Burr, Jeremy      | Manager | 24-Apr-20       | T3 - Long Term Projections | Prepare updates to the COFINA downside scenario slide to show the impact for a reduction in SUT                                                                                                                                               | 0.80 | 595.00      | 476.00                |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Economic Development Bank for Puerto Rico account X016 at Banco Popular as of the 3/31/2020 testing period.                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Economic Development Bank for Puerto Rico account X711 at Citibank as of the 3/31/2020 testing period.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X054 at Insigneo Securities, LLC as of the 3/31/2020 testing period.                                 | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X707 at First Bank as of the 3/31/2020 testing period.                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Private Partnership Authority account X760 at First Bank as of the 3/31/2020 testing period.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Private Partnership Authority account X409 at First Bank as of the 3/31/2020 testing period.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Private Partnership Authority account X420 at First Bank as of the 3/31/2020 testing period.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Private Partnership Authority account X431 at First Bank as of the 3/31/2020 testing period.                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Education Council account X746 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Education Council account X770 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X872 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X883 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X026 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X037 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X048 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X059 at First Bank as of the 3/31/2020 testing period.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Education account X575 at First Bank as of the 3/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X277 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X595 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Housing Financing Authority account X609 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X935 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                       | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X943 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X978 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X986 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X994 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Teacher Retirement System account X036 at Banco Popular as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X044 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X052 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X060 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X257 at Banco Popular as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X273 at Banco Popular as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X303 at Banco Popular as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X311 at Banco Popular as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X397 at Banco Popular as of the 3/31/2020 testing period.             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X120 at American Stock Transfer & Trust Company as of the 3/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X121 at American Stock Transfer & Trust Company as of the 3/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X431 at American Stock Transfer & Trust Company as of the 3/31/2020 testing period.                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X069 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X026 at Citibank for "PRIDCO RESERVA AMBIENTAL" as of the 3/31/2020 testing period.     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X204 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X018 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X026 at Citibank for "PR INDUSTRIAL DEVELOPMENT CO" as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X042 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X174 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X182 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X212 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X255 at Citibank as of the 3/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X433 at Citibank as of the 3/31/2020 testing period.              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X017 at Banco Popular as of the 3/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Ports Authority account X015 at Banco Popular as of the 3/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X126 at Citibank as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X118 at Citibank as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X134 at Citibank as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X981 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X377 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X001 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X059 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X067 at Banco Popular as of the 3/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Economic Development Bank for Puerto Rico account X041 at Citibank as of the 3/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of National Parks Company of Puerto Rico account X502 at Banco Popular as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X404 at Banco Popular as of the 06/30/2019 testing period.           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X404 at Banco Popular as of the 9/30/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X788 at Banco Popular as of the 6/30/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X788 at Banco Popular as of the 9/30/2019 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X518 at Banco Popular as of the 3/31/2020 testing period.            | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X014 at Banco Popular as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X022 at Banco Popular as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X010 at Banco Popular as of the 3/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X028 at Citibank as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Sports and Recreation account X294 at Banco Popular as of the 3/31/2020 testing period.    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X031 at Banco Popular as of the 3/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X049 at Banco Popular as of the 3/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X048 at Banco Popular as of the 3/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of the 3/31/2020 testing period.   | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X015 at Banco Popular as of the 3/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X022 at Banco Popular as of the 3/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X018 at Banco Popular as of the 3/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Municipal Finance Agency account X023 at Banco Popular as of the 3/31/2020 testing period.       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X590 at Banco Popular as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Administration account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X828 at First Bank as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Ethics Office account X531 at First Bank as of the 3/31/2020 testing period.                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X911 at Banco Popular as of the 3/31/2020 testing period.                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X013 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X013 at First Bank as of the 9/30/2019 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X013 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X024 at First Bank as of the 09/30/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X024 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X024 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X035 at First Bank as of the 9/30/2019 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X035 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X035 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X046 at First Bank as of the 9/30/2019 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X046 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X046 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X057 at First Bank as of the 9/30/2019 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X057 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X057 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X123 at First Bank as of the 9/30/2019 testing period.                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X123 at First Bank as of the 12/31/2019 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X123 at First Bank as of the 3/31/2020 testing period.                   | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X487 at First Bank as of the 9/30/2019 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X487 at First Bank as of the 12/31/2020 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X487 at First Bank as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X476 at First Bank as of the 9/30/2019 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X476 at First Bank as of the 12/31/2019 testing period.                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X476 at First Bank as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Statistics Institute of PR account X021 at First Bank as of the 3/31/2020 testing period.                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Housing account X084 at First Bank as of the 3/31/2020 testing period.                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X287 at Citibank as of the 3/31/2020 testing period.                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X567 at First Bank as of the 3/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X719 at First Bank as of the 3/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X292 at First Bank as of the 3/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 24-Apr-20       | T3 - Plan of Adjustment | Review follow-up documentation provided by Financial Institution for Municipal Revenue Collection Center (CRIM) account X038 at Banco Popular as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X287 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X295 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X546 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X562 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X309 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X317 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X325 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X333 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X341 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X368 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X376 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X384 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X392 at Banco Popular as of the 03 31 20 testing period.                                             | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X406 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X414 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X422 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X430 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X449 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X457 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X465 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X473 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X481 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X503 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X511 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X538 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X554 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Municipal Finance Corporation (COFIM) account X570 at Banco Popular as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Teacher Retirement System account X244 at Banco Popular as of the 03 31 20 testing period.                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Sales Tax Financing Corporation (COFINA) account X017 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X295 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X015 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X104 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X112 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X201 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X023 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X074 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X279 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X058 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X139 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X147 at Citibank as of the 03 31 20 testing period.                          | 0.10 | 595.00      | 59.50                 |

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| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X155 at Citibank as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X244 at Citibank as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X282 at First Bank as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X280 at First Bank as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X281 at First Bank as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X759 at First Bank as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X760 at First Bank as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X761 at First Bank as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X016 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X024 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X111 at Citibank as of the 03 31 20 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Citibank as of the 03 31 20 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X073 at Citibank as of the 03 31 20 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Citibank as of the 03 31 20 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X103 at Citibank as of the 03 31 20 testing period.           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X433 at Citibank as of the 03 31 20 testing period.                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X018 at Citibank as of the 03 31 20 testing period.                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X077 at Citibank as of the 03 31 20 testing period.                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X085 at Citibank as of the 03 31 20 testing period.                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X697 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X972 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X980 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Public Housing Administration account X999 at Banco Popular as of the 03 31 20 testing period.                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X032 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X040 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X057 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 24-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Banco Popular as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |

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| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X115 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X123 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X156 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X014 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X076 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X092 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X180 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 24-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X198 at Banco Popular as of the 03 31 20 testing period.                                                           | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Ojeda (FOMB), A. Cruz (FOMB), A. Chepenik (EY), R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to discuss long-term strategy for municipalities | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 24-Apr-20       | T3 - Long Term Projections | Participate in conversation with G Ojeda (FOMB) and A Chepenik (EY) on Act 29 response                                                                                                                     | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 24-Apr-20       | T3 - Long Term Projections | Edit Act 29 letter                                                                                                                                                                                         | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 24-Apr-20       | T3 - Long Term Projections | Participate in call with G. Ojeda (FOMB), R. Tague (EY), A. Chepenik (EY), K. Rifkind (FOMB) and J. El Koury (FOMB) to discuss CRIM liquidity facility structure and repayment options.                    | 0.50 | 870.00      | 435.00                |
| Culp,Noelle B.        | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in call with N Culp (EY), S Kite (EY) and C Good (EY) to discuss allocation of fiscal plan costs by agency                                                                                     | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in call with N Culp (EY) and S Kite (EY) to discuss fiscal plan costs by agency calculations                                                                                                   | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff             | 24-Apr-20       | T3 - Long Term Projections | Calculate impact of ERS cut split by agency code for retirees                                                                                                                                              | 1.40 | 271.00      | 379.40                |
| Culp,Noelle B.        | Staff             | 24-Apr-20       | T3 - Long Term Projections | Calculate impact of ERS cut split by agency code for ineligible active participants                                                                                                                        | 1.90 | 271.00      | 514.90                |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss narrative inputs regarding "FY21-FY25 municipality budget trends" deck                                                    | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM municipality trend deck.                                                     | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Add executive order 2020-036 to document library for team review                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Add FOMB Letter April 23 to document library for team review                                                                                                                                               | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Prepare appendix slides for "FY21-FY25 municipality budget trends" deck                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Prepare COVID impact to Puerto Rico tax revenue slide for "FY21-FY25 municipality budget trends" deck                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 24-Apr-20       | T3 - Long Term Projections | Prepare update for FY21 forward municipality impact due to the COVID crisis slide for "FY21-FY25 municipality budget trends" deck                                                                          | 1.00 | 245.00      | 245.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare first update for Puerto Rico stimulation fund executive summary for COVID disclosure document                                                                                                                                        | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare formatting and grammar updates for approved government actions deck related to COVID                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare improve revenue by reforming the property tax system per USDT slide for "FY21-FY25 municipality budget trends" deck                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare improve revenue by reforming the property tax system per USDT slide for "FY21-FY25 municipality budget trends" deck                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare initial FY21 forward municipality impact due to the COVID crisis slide for "FY21-FY25 municipality budget trends" deck                                                                                                               | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare recommendations for municipal consolidation and cost reduction measures slide for "FY21-FY25 municipality budget trends" deck                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare second reference updated for COVID disclosure document                                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare second update for FY21 forward municipality impact due to the COVID crisis slide for "FY21-FY25 municipality budget trends" deck                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare second update for Puerto Rico stimulation fund executive summary for COVID disclosure document                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare executive summary for executive order 2020-036 for team review                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Prepare executive summary for FOMB Letter April 23 for team review                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Translate from Spanish to English executive order 2020-036 for team review                                                                                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran | Senior         | 24-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) to review McKinsey's notes regarding COVID-19 impact on FY20 IFCU forecasting                                                                   | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 24-Apr-20       | T3 - Long Term Projections      | Review responses from Ombudsman to follow up questions.                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Eiben,Jaime Rose      | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Revise JRS projection coding for deferred vest term coding fixes                                                                                                                                                                             | 1.40 | 271.00      | 379.40                |
| Eiben,Jaime Rose      | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Revise JRS projection coding for retiree cut scenario updates                                                                                                                                                                                | 1.40 | 271.00      | 379.40                |
| Garcia,Francisco R.   | Senior Manager | 24-Apr-20       | T3 - Plan of Adjustment         | Prepare analysis to draft responses to Proskauer's questions relating to availability and provisioning of source documents relating to creditor request.                                                                                     | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with A Glavin (EY), R Young (EY) and D Patel (EY) to review and update State responses to COVID document for N Jaresko (FOMB)                                                                                            | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 245.00      | 147.00                |
| Glavin,Amanda Jane    | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                         | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Edit format of slides on the state legislative responses to COVID 19                                                                                                                                                                         | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Research on revenue forecast best practices observed by the US states                                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E       | Manager        | 24-Apr-20       | T3 - Plan of Adjustment         | Participate in call with FOMB, EY and Proskauer over next steps in the ballot claim process. EY participants include: J Santambrogio (EY), S Levy (EY), G Malhotra (EY), and C Good (EY)                                                     | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                     | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager        | 24-Apr-20       | T3 - Long Term Projections      | Review May FP workbook to assess treatment of pension administrative expenses                                                                                                                                                                | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                     | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with K Wallace (EY) and C Good (EY) to discuss PRIDCO headcount projection assumptions                                                                                                                                   | 0.30 | 519.00      | 155.70                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with N Culp (EY), S Kite (EY) and C Good (EY) to discuss allocation of fiscal plan costs by agency                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                     | 1.20 | 519.00      | 622.80                |
| Hurtado,Sergio Danilo | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Amend DPS grouping 1-pagers to incorporate latest data/feedback received in preparation for presentation                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Kane,Collin           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Review test life results for deferred vested participants under new JRS data.                                                                                                                                                                | 0.40 | 405.00      | 162.00                |
| Kebhaj,Suhaib         | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                         | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Working session to formulate feedback/response to stimulus pass through assumptions used in the McKinsey models with D. Mullins (EY), M. Ban(EY), J Mackie(EY), R. Aubourg (EY), and A. Kebhaj (EY)                                          | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Calculate the unemployment insurance benefit replacement ratio based on 2 methods (average wages and average wages of the beneficiary group)                                                                                                 | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Prepare presentation of analysis on unemployment compensation benefit replacement ratio                                                                                                                                                      | 2.10 | 445.00      | 934.50                |
| Khan,Muhammad Suleman | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) to review McKinsey's notes regarding COVID-19 impact on FY20 IFCU forecasting                                                                   | 0.50 | 445.00      | 222.50                |
| Kite,Samuel           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with N Culp (EY), S Kite (EY) and C Good (EY) to discuss allocation of fiscal plan costs by agency                                                                                                                       | 0.30 | 405.00      | 121.50                |
| Kite,Samuel           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with N Culp (EY) and S Kite (EY) to discuss fiscal plan costs by agency calculations                                                                                                                                     | 0.40 | 405.00      | 162.00                |
| Kite,Samuel           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Create workbook to summarize fiscal plan costs, organized by individual agency                                                                                                                                                               | 0.90 | 405.00      | 364.50                |
| LeBlanc,Samantha      | Staff   | 24-Apr-20       | T3 - Long Term Projections      | Create model for COFINA SUT tax scenarios based on current COVID assumptions.                                                                                                                                                                | 5.80 | 245.00      | 1,421.00              |
| Leonis,Temisan        | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM municipality trend deck.                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior  | 24-Apr-20       | T3 - Plan of Adjustment         | Draft potential measures analysis in COVID19 portion of Puerto Rico Disclosure Statement.                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior  | 24-Apr-20       | T3 - Plan of Adjustment         | Review COVID19 legislative impacts to Puerto Rico.                                                                                                                                                                                           | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior  | 24-Apr-20       | T3 - Plan of Adjustment         | Review COVID19 portion of Puerto Rico Disclosure Statement.                                                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with A Levine (EY) and I. Parks (EY) to discuss ways to estimate the economic stabilization provision of CARES Act effect on PR.                                                                                         | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR          | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine (EY), K Wallace (EY) and E Stuber(EY) to discuss PRIDCO headcount projection results                                                                                                      | 0.30 | 445.00      | 133.50                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss prideco fiscal plan overview deck and model                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Review PRIDCO BP Model - Go over Pre-Measure Projections formulas                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Review PRIDCO employment analysis done by QUEST                                                                                                                                                                                              | 0.20 | 445.00      | 89.00                 |
| Levine,Adam           | Senior  | 24-Apr-20       | T3 - Long Term Projections      | Review PRIDCO FP & Bondholders Proposal presentation - Go over comments from phone call earlier that discusses PRIDCO FP overview presentation and model                                                                                     | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Review statistical public data on Puerto Rico's economy including number of business and sector specific information                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP & Bondholders Proposal presentation - Rearrange Appendix section                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP & Bondholders Proposal presentation - Revise Bondholders' Proposal section                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP & Bondholders Proposal presentation - Revised FP section                                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP model - Add new employment assumptions to create scenario sensitivity for payroll item in the cash flow projections                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP model - Analyze bridge from AFFAF original projections to pre-measure (adjusted) baseline with Ankura's Restructuring case in the middle                                                                                    | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update PRIDCO FP Model - Prepare bridge analysis of Pre-COVID-19 Baseline vs Post-COVID-19 Baseline                                                                                                                                          | 1.40 | 445.00      | 623.00                |
| Levine,Adam             | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Update the PRIDCO FP model - Payroll assumption                                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Levy,Sheva R            | Partner/Principal  | 24-Apr-20       | T3 - Plan of Adjustment         | Participate in call with FOMB, EY and Proskauer over next steps in the ballot claim process. EY participants include: J Santambrogio (EY), S Levy (EY), G Malhotra (EY), and C Good (EY)                                                     | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                     | 0.80 | 721.00      | 576.80                |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR          | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Review COVID-19 disclosure statement in order to provide comments to team                                                                                                                                                                    | 1.80 | 595.00      | 1,071.00              |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Review Exchange Stabilization Fund in preparation of COVID-19 disclosure statement                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Review Executive Orders 20-20 through 20-25 in preparation for COVID-19 disclosure statement                                                                                                                                                 | 2.60 | 595.00      | 1,547.00              |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Board Budgetary Resolution                                                                                                                                                                          | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                         | 1.30 | 595.00      | 773.50                |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Executive Orders                                                                                                                                                                                    | 1.70 | 595.00      | 1,011.50              |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Treasury actions taken                                                                                                                                                                              | 1.90 | 595.00      | 1,130.50              |
| Maciejewski,Brigid Jean | Manager            | 24-Apr-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for US Government actions taken                                                                                                                                                                         | 0.90 | 595.00      | 535.50                |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                         | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Working session to formulate feedback/response to stimulus pass through assumptions used in the McKinsey models with D. Mullins (EY), M. Ban(EY), J Mackie(EY), R. Aubourg (EY), and A. Kebhaj (EY)                                          | 0.90 | 810.00      | 729.00                |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Analyze unemployment rate in PR                                                                                                                                                                                                              | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Examples for PR employee retention tax credit                                                                                                                                                                                                | 1.30 | 810.00      | 1,053.00              |
| Mackie,James            | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Review multipliers in IMPAN model for PR                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav         | Partner/Principal  | 24-Apr-20       | T3 - Plan of Adjustment         | Participate in call with FOMB, EY and Proskauer over next steps in the ballot claim process. EY participants include: J Santambrogio (EY), S Levy (EY), G Malhotra (EY), and C Good (EY)                                                     | 0.40 | 870.00      | 348.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav      | Partner/Principal  | 24-Apr-20       | T3 - Long Term Projections | Review of communication in connection with pension ballots                                                                                                                                                                                   | 0.30 | 870.00      | 261.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with FOMB's communication team, G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the communications strategy of Act 29                                                                          | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss narrative inputs regarding "FY21-FY25 municipality budget trends" deck                                                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. ElKoury (FOMB), K. Rifkind (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the need to establish a lockbox for property taxes                                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with O&B, J. ElKoury (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the limitation that the exist within local law to establish a lockbox                                             | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to debrief on the meeting with FOMB about long-term strategy to municipalities                                                                          | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Ojeda (FOMB), A. Cruz (FOMB), A. Chepenik (EY), R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to discuss long-term strategy for municipalities                                   | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM municipality trend deck.                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Edit the draft of the letter that is going to be shared with the mayors explaining the repayment options for FY20 PayGo and ASES to incorporate feedback received from the team                                                              | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 24-Apr-20       | T3 - Long Term Projections | Edit the latest deck on the long-term strategy for municipalities to incorporate additional key takeaways                                                                                                                                    | 1.30 | 445.00      | 578.50                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                         | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | Working session to formulate feedback/response to stimulus pass through assumptions used in the McKinsey models with D. Mullins (EY), M. Ban(EY), J Mackie(EY), R. Aubourg (EY), and A. Kebhaj (EY)                                          | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | COVID-19 Federal Stimulus Economic Effects - review of multiplier and pass through ... alternative estimations related to GDP/GNP, possible use of IMPLAN I/O model multipliers                                                              | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | COVID-19 Revenue Estimation - correcting quarterly shifts in alcoholic beverage and tobacco yields for re-estimation and defining method, approach and presentation of municipal revenue estimation                                          | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | COVID-19 Special Purpose Liquidity Vehicles - estimates of access of Puerto Rico population and businesses and stimulus effect on local economy                                                                                              | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 24-Apr-20       | T3 - Long Term Projections | COVID-19 Unemployment incentives - benefits as a portion of wages compared to US fifty states                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Panagiotakis,Sofia   | Senior Manager     | 24-Apr-20       | T3 - Long Term Projections | Review reapportionment request for Forensic Sciences                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia   | Senior Manager     | 24-Apr-20       | T3 - Long Term Projections | Review the latest decision tracker to ensure decisions have been entered correctly                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Parks,Ian            | Manager            | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to debrief on the meeting with FOMB about long-term strategy to municipalities                                                                          | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name           | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participate in a meeting with S. Negron (FOMB), G. Ojeda (FOMB), A. Cruz (FOMB), A. Chepenik (EY), R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to discuss long-term strategy for municipalities                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participate in call with A Levine (EY) and I. Parks (EY) to discuss ways to estimate the economic stabilization provision of CARES Act effect on PR.                                                                                | 0.40 | 595.00      | 238.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR | 0.40 | 595.00      | 238.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to discuss next steps on CRIM municipality trend deck.                                                                              | 0.60 | 595.00      | 357.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Calculation of the estimated effect of economic stabilization act on PR, based off relative GDP                                                                                                                                     | 0.20 | 595.00      | 119.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Calculation of the estimated effect of economic stabilization act on PR, based off relative number of financial institutions as noted by the FDIC                                                                                   | 0.70 | 595.00      | 416.50                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Draft bullet points for response to Phase 3.5 of Federal Stabilization Program for Cristina                                                                                                                                         | 1.20 | 595.00      | 714.00                |
| Parks,Ian      | Manager        | 24-Apr-20       | T3 - Long Term Projections | Prepare draft slide deck to incorporate changes per discussion with S Negron (FOMB), and G Ojeda (FOMB)                                                                                                                             | 2.10 | 595.00      | 1,249.50              |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Participate in call with A Glavin (EY), R Young (EY) and D Patel (EY) to review and update State responses to COVID document for N Jaresko (FOMB)                                                                                   | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) to review McKinsey's notes regarding COVID-19 impact on FY20 IFCU forecasting                                                          | 0.50 | 720.00      | 360.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Prepare responses and follow up comment to request for input with respect to letter from FOMB to CW addressing application of State & Local Federal Funding at request of S. Negron (FOMB)                                          | 1.80 | 720.00      | 1,296.00              |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Respond to requests for information by N Jaresko (FOMB) in connection with PR funding from CARES act                                                                                                                                | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review and prepare updated Fed Funds summary slides at request of FOMB                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review and request additional data for State responses to COVID document for N Jaresko (FOMB)                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review Cares Act extension summary                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review IFCU forecast assumption from discussion with McKinsey in connections with TSA liquidity impact document for A Garcia (FOMB) and N Jaresko (FOMB)                                                                            | 0.70 | 720.00      | 504.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review PPP estimates to confirm range based on response from N Jaresko (FOMB)                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V. | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review PRASA cash flows in preparation for internal call to discussion liquidity and cash flow estimates prepared by agencies in anticipation of subsidy requirements                                                               | 0.60 | 720.00      | 432.00                |
| Quach,TranLinh | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Perform reconciliation of retiree counts including assessment of overall paygo cost movement                                                                                                                                        | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review Active sample life calculations after updates from Milliman JRS census information                                                                                                                                           | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Analyze changes in overall obligation for Active Employees resulting from updating JRS valuation system data source                                                                                                                 | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review inactive sample life calculations after updates from Milliman JRS census information                                                                                                                                         | 0.80 | 655.00      | 524.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Quach,TranLinh     | Senior Manager | 24-Apr-20       | T3 - Long Term Projections | Review consistency between source file and valuation system data in mapped fields for active JRS calculations                                                                                                                                | 0.90 | 655.00      | 589.50                |
| Rai,Aman           | Staff          | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 245.00      | 147.00                |
| Rai,Aman           | Staff          | 24-Apr-20       | T3 - Long Term Projections | Working session on preliminary analysis of COVID_19 impact on municipality SUT with D. Berger (EY), M. Ban(EY), and A. Rai(EY)                                                                                                               | 2.10 | 245.00      | 514.50                |
| Rai,Aman           | Staff          | 24-Apr-20       | T3 - Long Term Projections | Draft slide for presenting the SUT revenue for Ponce municipality results                                                                                                                                                                    | 1.10 | 245.00      | 269.50                |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X042 at Banco Santander as of 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Department of Education for 03/31/2020 testing period.                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Office for Community and Socioeconomic Development of Puerto Rico for 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for PR Federal Affairs Administration for 03/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review Citibank bank statement received on 4/24/2020 for PR Federal Affairs Administration account ending in X332 for 03/31/2020 testing period.                                                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review Citibank bank statement received on 4/24/2020 for PR Federal Affairs Administration account ending in X037 for 03/31/2020 testing period.                                                                                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Puerto Rico Police Bureau for 03/31/2020 testing period.                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Prepare draft email to Puerto Rico Police Bureau to follow up on outstanding items for signatory information as of 03/31/2020 testing period cash balances requests.                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Send email to Puerto Rico Police Bureau to follow up on outstanding items for signatory information for 03/31/2020 testing period cash balances requests.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Electric Power Authority (PREPA) for 03/31/2020 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Office of Management and Budget for 03/31/2020 testing period.                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 4/24/2020 for Office of the Commissioner of Municipal Affairs for 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X697 at Banco Popular as of 03/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X972 at Banco Popular as of 03/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X980 at Banco Popular as of 03/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X999 at Banco Popular as of 03/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X032 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X040 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X057 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X065 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X081 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X115 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X123 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X156 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X076 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X092 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X180 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X198 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X045 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X053 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X088 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X264 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X008 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X040 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X105 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X164 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X201 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X013 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X974 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X089 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 24-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X097 at Banco Santander as of 03/31/2020 testing period.                 | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X044 at Banco Santander as of 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X052 at Banco Santander as of 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X060 at Banco Santander as of 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X079 at Banco Santander as of 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 24-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X087 at Banco Santander as of 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Rubin,Joshua A.         | Staff  | 24-Apr-20       | T3 - Long Term Projections | Participating in call with J Mackie (EY), D Mullins (EY), A Glavin (EY), A Kebhaj (EY), M Ban (EY) and J Rubin (EY) to discuss classifying the composition of US State revenue forecasting entities.                                                   | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff  | 24-Apr-20       | T3 - Long Term Projections | Research information on the accuracy of forecasts produced by revenue forecasting entities                                                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.         | Staff  | 24-Apr-20       | T3 - Long Term Projections | Research information on the organization of state revenue forecasting entity classifications including location within the government apparatus and frequency of revisions                                                                             | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Economic Development Bank for Puerto Rico account X436 to understand changes in balances between testing periods        | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X843 to understand changes in balances between testing periods                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X870 to understand changes in balances between testing periods                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X905 to understand changes in balances between testing periods                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X914 to understand changes in balances between testing periods                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X309 to understand changes in balances between testing periods                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X538 to understand changes in balances between testing periods                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Public Housing Administration account X698 to understand changes in balances between testing periods                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 24-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 to understand changes in balances between testing periods             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X649 to understand changes in balances between testing periods             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 to understand changes in balances between testing periods             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 to understand changes in balances between testing periods             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X007 to understand changes in balances between testing periods                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X228 to understand changes in balances between testing periods                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X236 to understand changes in balances between testing periods                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Department of Housing account X636 to understand changes in balances between testing periods                                        | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Medical Services Administration account X006 to understand changes in balances between testing periods                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Department of Economic Development and Commerce account X057 to understand changes in balances between testing periods            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding National Guard of Puerto Rico account X797 to understand changes in balances between testing periods                                | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Department of Treasury account X819 to understand changes in balances between testing periods                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Authority for the Financing of Infrastructure of Puerto Rico account X636 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 24-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Authority for the Financing of Infrastructure of Puerto Rico account X644 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 24-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding School of Plastic Arts and Design account X462 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 24-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Comprehensive Cancer Center account X329 to understand changes in balances between testing periods       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 24-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Comprehensive Cancer Center account X892 to understand changes in balances between testing periods       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Deborah | Staff              | 24-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X577 to understand changes in balances between testing periods       | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Plan of Adjustment         | Participate in call with FOMB, EY and Proskauer over next steps in the ballot claim process. EY participants include: J Santambrogio (EY), S Levy (EY), G Malhotra (EY), and C Good (EY)                                                | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Participate in meeting with J Santambrogio (EY), D Patel (EY), S Khan (EY), R Dougherty (EY) to review McKinsey's notes regarding COVID-19 impact on FY20 IFCU forecasting                                                              | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Review analysis of projected payments related to Act 211 for voluntary retirements                                                                                                                                                      | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Review cash projection analysis submitted by PRASA including impact of COVID-19                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Plan of Adjustment         | Review information needed for pension benefits balloting process as part of the plan of adjustment                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Review information submitted in relation to proposed voluntary transition program for Maritime Transit Authority                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 24-Apr-20       | T3 - Long Term Projections      | Review sensitivity analysis of sales and use tax projections in relation to COFINA debt service                                                                                                                                         | 1.10 | 810.00      | 891.00                |
| Stricklin, Todd          | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Summarize PREPA valuation model updates to outline next steps for refining the draft model                                                                                                                                              | 1.30 | 405.00      | 526.50                |
| Stuber, Emily Grace      | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine, K Wallace (EY) and E Stuber (EY) to discuss PRIDCO headcount projection results                                                                                                     | 0.30 | 405.00      | 121.50                |
| Stuber, Emily Grace      | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with K Wallace (EY) and E Stuber (EY) to discuss PRIDCO headcount projection calculations                                                                                                                           | 0.30 | 405.00      | 121.50                |
| Stuber, Emily Grace      | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Revise Excel model for PRIDCO headcount projections based on peer review/discussion with EY restructuring team                                                                                                                          | 1.90 | 405.00      | 769.50                |
| Stuber, Emily Grace      | Senior             | 24-Apr-20       | T3 - Long Term Projections      | Prepare presentation to summarize results for PRIDCO headcount projections, including a list of assumptions used in the calculations                                                                                                    | 2.10 | 405.00      | 850.50                |
| Tague, Robert            | Senior Manager     | 24-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with FOMB's communication team, G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the communications strategy of Act 29                                                                     | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 24-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. EIkoury (FOMB), K. Rifkind (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the need to establish a lockbox for property taxes                                             | 0.40 | 720.00      | 288.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with O&B, J. ElKoury (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the limitation that the exist within local law to establish a lockbox                                    | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to debrief on the meeting with FOMB about long-term strategy to municipalities                                                                 | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with S. Negron (FOMB), G. Ojeda (FOMB), A. Cruz (FOMB), A. Chepenik (EY), R. Tague (EY), I. Parks (EY) and J. Moran-Eserski (EY) to discuss long-term strategy for municipalities                          | 1.20 | 720.00      | 864.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Review edits to Act 29 letter to revise current draft                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB), R. Tague (EY), A. Chepenik (EY), K. Rifkind (FOMB) and J. El Koury (FOMB) to discuss CRIM liquidity facility structure and repayment options.                                             | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Review legal notes regarding municipal revenue streams                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Edit latest draft of Act 29 letter to Governor                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Edit muni budget analysis prior to sharing with FOMB communications team                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Edit loan facility repayment waterfall deck prior to sharing with O&B for review                                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Provide comments on Mayors deck to team for consideration.                                                                                                                                                                          | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Prepare edits to Act 29 letter regarding COVID CARES act support                                                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine (EY), K Wallace (EY) and E Stuber(EY) to discuss PRIDCO headcount projection results                                                                                             | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine, K Wallace (EY) and E Stuber(EY) to discuss PRIDCO headcount projection results                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss pridco fiscal plan overview deck and model                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with D Destnik (Proskauer) to discuss fiscal plan and insurance issues (PRIDCO)                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Prepare response to Proskauer re: PROMESA FP checklist                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Venkatramanan,Siddhu   | Manager        | 24-Apr-20       | T3 - Plan of Adjustment         | Update fields within Relativity workspace to implement changes for the 03/31/20 testing period for the week ending 04/24/2020                                                                                                       | 2.30 | 595.00      | 1,368.50              |
| Wallace,Kacy           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), A Levine, K Wallace (EY) and E Stuber(EY) to discuss PRIDCO headcount projection results                                                                                                  | 0.30 | 655.00      | 196.50                |
| Wallace,Kacy           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with K Wallace (EY) and C Good (EY) to discuss PRIDCO headcount projection assumptions                                                                                                                          | 0.30 | 655.00      | 196.50                |
| Wallace,Kacy           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with K Wallace (EY) and E Stuber(EY) to discuss PRIDCO headcount projection calculations                                                                                                                        | 0.30 | 655.00      | 196.50                |
| Wallace,Kacy           | Senior Manager | 24-Apr-20       | T3 - Long Term Projections      | Reviewing 40-year headcount projection for PRIDCO agency                                                                                                                                                                            | 1.80 | 655.00      | 1,179.00              |
| Young,Ryan             | Staff          | 24-Apr-20       | T3 - Long Term Projections      | Participate in call with A Glavin (EY), R Young (EY) and D Patel (EY) to review and update State responses to COVID document for N Jaresko (FOMB)                                                                                   | 0.40 | 245.00      | 98.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in call with B Maciejewski, A Levine (EY), S Tajuddin (EY) I. Parks (EY), D Patel (EY), R Young (EY) and J Dorgo (EY) to decide various ways to estimate the economic stabilization provision of CARES Act effect on PR          | 0.40 | 245.00      | 98.00                 |
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Create Phase 3.5 summary for PROMESA public website                                                                                                                                                                                          | 1.60 | 245.00      | 392.00                |
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Research state actions being taken to reduce COVID revenue loss impact                                                                                                                                                                       | 1.60 | 245.00      | 392.00                |
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Update Fed stimulus document with actions taken by North Carolina, Idaho & Minnesota for PR to use as comparison                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Update Phase 3 outline for COVID disclosure statement                                                                                                                                                                                        | 1.30 | 245.00      | 318.50                |
| Young,Ryan              | Staff             | 24-Apr-20       | T3 - Long Term Projections | Update Phase 3.5 outline for COVID disclosure statement                                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Zhao,Leqi               | Staff             | 24-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the back to work scenario & 600 benefit analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.60 | 245.00      | 147.00                |
| Zhao,Leqi               | Staff             | 24-Apr-20       | T3 - Long Term Projections | Compile comparison table of actual and forecast quarter 3 2020 tax revenues for tax revenue update                                                                                                                                           | 1.40 | 245.00      | 343.00                |
| Zhao,Leqi               | Staff             | 24-Apr-20       | T3 - Long Term Projections | Incorporate revisions of March 2020 revenue data to regression database for all tax revenue forecast                                                                                                                                         | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi               | Staff             | 24-Apr-20       | T3 - Long Term Projections | Review March 2020 revenue data in regression database for all tax revenue forecast                                                                                                                                                           | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi               | Staff             | 24-Apr-20       | T3 - Long Term Projections | Review revisions of March 2020 revenue data in regression database for all tax revenue forecast                                                                                                                                              | 1.20 | 245.00      | 294.00                |
| Zheng,Angela            | Staff             | 24-Apr-20       | T3 - Plan of Adjustment    | Review bank statements documentation uploaded to the Relativity workspace on 04 24 20 for new documentation obtained for the 03 31 20 testing period.                                                                                        | 1.10 | 245.00      | 269.50                |
| Burr,Jeremy             | Manager           | 25-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                     | 0.30 | 595.00      | 178.50                |
| Chepenik,Adam Brandon   | Partner/Principal | 25-Apr-20       | T3 - Long Term Projections | Draft updated letter for municipality options                                                                                                                                                                                                | 2.90 | 870.00      | 2,523.00              |
| Chepenik,Adam Brandon   | Partner/Principal | 25-Apr-20       | T3 - Long Term Projections | Review municipal materials for Act 29.                                                                                                                                                                                                       | 0.90 | 870.00      | 783.00                |
| Maciejewski,Brigid Jean | Manager           | 25-Apr-20       | T3 - Plan of Adjustment    | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                         | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager           | 25-Apr-20       | T3 - Plan of Adjustment    | Update disclosure statement for Exchange Stabilization Fund                                                                                                                                                                                  | 1.70 | 595.00      | 1,011.50              |
| Moran-Eserski,Javier    | Senior            | 25-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) and A. Cruz (FOMB) to discuss and muni solution options and key principles to be achieved in any legislative solution                                           | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier    | Senior            | 25-Apr-20       | T3 - Long Term Projections | Prepare an analysis to estimate what the municipal expenses by categories (i.e., payroll) should have been if Act 29 was not enacted                                                                                                         | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier    | Senior            | 25-Apr-20       | T3 - Long Term Projections | Prepare presentation materials for FOMB's communications team highlighting key discussion points of Act 29 repeal to be used as part of media comms strategy                                                                                 | 1.60 | 445.00      | 712.00                |
| Parks,Ian               | Manager           | 25-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and I. Parks (EY) to discuss and build out structure of proposed muni solution deck focused on legislative solution                                                                                   | 0.80 | 595.00      | 476.00                |
| Parks,Ian               | Manager           | 25-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) and A. Cruz (FOMB) to discuss and muni solution options and key principles to be achieved in any legislative solution                                           | 1.40 | 595.00      | 833.00                |
| Parks,Ian               | Manager           | 25-Apr-20       | T3 - Long Term Projections | Finalize buildout of initial strawman ppt for proposed muni solution deck focused on legislative solution.                                                                                                                                   | 2.10 | 595.00      | 1,249.50              |
| Tague,Robert            | Senior Manager    | 25-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and I. Parks (EY) to discuss and build out structure of proposed muni solution deck focused on legislative solution                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague,Robert            | Senior Manager    | 25-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY) and A. Cruz (FOMB) to discuss and muni solution options and key principles to be achieved in any legislative solution                                           | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert            | Senior Manager    | 25-Apr-20       | T3 - Long Term Projections | Prepare draft proposal regarding CRIM lockbox structure for munis                                                                                                                                                                            | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Prepare response to FOMB questions related to lockbox structure                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Add summary of proposal to letter outlinging Act 29 solution for municipalities per FOMB request.                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Review draft mayors script to provide comments                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Review Act 29 deck for FOMB communications department to provide comments to team                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Analyze muni tax collections flow of funds for liquidity facility consideration                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Prepare summary of legal/operational issues related to implementation of a lockbox                                                                                                            | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Review Act 29 deck for FOMB communications department to provide comments to team                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 25-Apr-20       | T3 - Long Term Projections      | Prepare summary slide for use by Comms team for media re: Act 29                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 25-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.90 | 720.00      | 648.00                |
| Burr,Jeremy            | Manager            | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 1.60 | 595.00      | 952.00                |
| Burr,Jeremy            | Manager            | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy            | Manager            | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.90 | 595.00      | 535.50                |
| Burr,Jeremy            | Manager            | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R, Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 letter to the mayors                                  | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 1.60 | 870.00      | 1,392.00              |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                      | 2.60 | 870.00      | 2,262.00              |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Long Term Projections      | review additional municipal options in response to Act 29                                                                                                                                     | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon  | Partner/Principal  | 26-Apr-20       | T3 - Long Term Projections      | Review letter in violation of Act 29 in order to provide comments to team                                                                                                                     | 0.40 | 870.00      | 348.00                |
| Dorgo,Michael James    | Staff              | 26-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R, Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 letter to the mayors                                  | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran  | Senior             | 26-Apr-20       | T3 - Long Term Projections      | Update SRF revenue loss analysis to adjust mistake on CRIM inflows.                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R           | Partner/Principal  | 26-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Mackie,James           | Executive Director | 26-Apr-20       | T3 - Long Term Projections      | Review Blinder paper on fin policies as econ stimulus in Great Recession                                                                                                                      | 0.20 | 810.00      | 162.00                |
| Moran-Eserski,Javier   | Senior             | 26-Apr-20       | T3 - Long Term Projections      | Participate in a call with M. Rieker (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss additional analysis that is needed to the communication strategy roll-out relating to Act 29 | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier   | Senior             | 26-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R, Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 letter to the mayors                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier   | Senior             | 26-Apr-20       | T3 - Long Term Projections      | Review updated draft of the letter that is going to be shared with the mayors explaining the repayment options for FY20 PayGo and ASES prior to circulating with the client                   | 0.80 | 445.00      | 356.00                |
| Parks,Ian              | Manager            | 26-Apr-20       | T3 - Long Term Projections      | Break out memo into summary format to turn into presentation for A Cruz (FOMB)                                                                                                                | 1.20 | 595.00      | 714.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Participate in a call with M. Rieker (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss additional analysis that is needed to the communication strategy roll-out relating to Act 29                                                                 | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Participate in a meeting with G. Ojeda (FOMB), A. Chepenik (EY) R, Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to review Act 29 letter to the mayors                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Review edited Act 29 letter to assess changes                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Review draft media script on Act 29 from G. Ojeda (FOMB) to provide comments                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Edit Act 29 letter based on feedback from FOMB                                                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Draft lockbox commentary for inclusion in Act 29 deck                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Revise Act 29 letter for final comments                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Incorporate Act 29 letter edits received from legal review                                                                                                                                                                                                    | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Prepare summary of proposals received from AAFAF/CRIM to add to mayors deck                                                                                                                                                                                   | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 26-Apr-20       | T3 - Long Term Projections | Prepare appendix materials for mayors deck with muni analysis                                                                                                                                                                                                 | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 26-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                      | 1.60 | 720.00      | 1,152.00              |
| Tajuddin,Salman Naveed | Senior Manager | 26-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 26-Apr-20       | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                      | 0.90 | 720.00      | 648.00                |
| Aubourg,Rene Wiener    | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 720.00      | 1,368.00              |
| Aubourg,Rene Wiener    | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener    | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 720.00      | 288.00                |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | PR Files review/ research Special Purpose Loan VehiclesEconomic Stabilization Fund                                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | QC and review/clean and send email to Adam Levine for the Special Purpose Loan VehiclesEconomic Stabilization Fund                                                                                                                                            | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager        | 27-Apr-20       | T3 - Long Term Projections | Review s&p global data as well as CBP data by establishment type                                                                                                                                                                                              | 0.90 | 595.00      | 535.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-------------------|---------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L. | Senior  | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                  | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L. | Senior  | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L. | Senior  | 27-Apr-20       | T3 - Long Term Projections | Rerun forecast models based on data discrepancy between Hacienda / data forwarded from FOMB                                                                                                                                                                | 2.60 | 445.00      | 1,157.00              |
| Burr, Jeremy      | Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in working meeting with S. LeBlanc (EY) and J. Burr (EY) to develop the SUT reduction scenarios to show the impact to COFINA.                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Burr, Jeremy      | Manager | 27-Apr-20       | T3 - Long Term Projections | Prepare additional follow-up questions for ERS based on due diligence calls and prior requests to support the fiscal plan forecasts of PayGo                                                                                                               | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy      | Manager | 27-Apr-20       | T3 - Long Term Projections | Prepare five year chart comparing the SUT forecast in the May 2019 fiscal plan and the forthcoming May 2020 fiscal plan                                                                                                                                    | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy      | Manager | 27-Apr-20       | T3 - Long Term Projections | Prepare revisions to the executive summary slide of the COFINA downside scenarios deck to be sent to the FOMB                                                                                                                                              | 0.90 | 595.00      | 535.50                |
| Burr, Jeremy      | Manager | 27-Apr-20       | T3 - Long Term Projections | Prepare slide edits for COFINA downside scenarios deck on impact to the general fund in the event that COFINA does not receive their minimum payment                                                                                                       | 0.40 | 595.00      | 238.00                |
| Chan, Jonathan    | Senior  | 27-Apr-20       | T3 - Plan of Adjustment    | Prepare 03 31 20 testing period internal interim draft presentation to assess current status of rolling forward cash balances to 03 31 20.                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Chan, Jonathan    | Senior  | 27-Apr-20       | T3 - Plan of Adjustment    | Update 03 31 20 testing period internal interim draft presentation to assess current status of rolling forward cash balances to 03 31 20.                                                                                                                  | 1.20 | 445.00      | 534.00                |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Review 03 31 20 testing period internal interim draft presentation to assess current status of rolling forward cash balances to 03 31 20.                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X242 at Banco Popular as of the 03 31 20 testing period.                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X749 at Banco Popular as of the 03 31 20 testing period.                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X088 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X264 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X008 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X040 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X105 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X164 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X201 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X249 at Banco Popular as of the 03 31 20 testing period.                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X974 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X089 at Banco Santander as of the 03 31 20 testing period.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia     | Manager | 27-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Metropolitan Bus Authority account X626 at Banco Popular as of the 03 31 20 testing period.                                                                                                                                 | 0.10 | 595.00      | 59.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X146 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X553 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X731 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X415 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X050 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X441 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X021 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X618 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X699 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X319 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X343 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X063 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X351 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X757 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X904 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X075 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X112 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X914 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X034 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X947 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X955 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X005 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X021 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X026 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X042 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X071 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X098 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X059 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X067 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X091 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X036 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X044 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X905 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X060 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X889 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X022 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X473 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X496 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X517 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X541 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X576 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X584 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X064 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X077 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X085 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X093 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X481 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X155 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X106 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X028 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X079 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X087 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X015 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 27-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X023 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |

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| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X031 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X010 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X029 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X037 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X045 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X053 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X061 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X052 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account X095 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account x116 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account x126 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account x142 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla, Sonia          | Manager           | 27-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Office of Court Administration account x169 at Banco Santander as of the 03 31 20 testing period.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chepenik, Adam Brandon | Partner/Principal | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with A Chepenik (EY), J Moran (EY), and M reicher (FOMB) to discuss forecast calculations                                                                                                                                                 | 0.40 | 870.00      | 348.00                |
| Chepenik, Adam Brandon | Partner/Principal | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 870.00      | 1,653.00              |
| Chepenik, Adam Brandon | Partner/Principal | 27-Apr-20       | T3 - Long Term Projections      | Research Act 60 materials for J Burr (EY)                                                                                                                                                                                                                     | 0.90 | 870.00      | 783.00                |
| Chepenik, Adam Brandon | Partner/Principal | 27-Apr-20       | T3 - Long Term Projections      | Gather materials to explain Act 29 reversal implications                                                                                                                                                                                                      | 1.90 | 870.00      | 1,653.00              |
| Culp, Noelle B.        | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Calculate impact of ERS cut split by agency code for beneficiaries                                                                                                                                                                                            | 1.70 | 271.00      | 460.70                |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), and T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                     | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) and A. Cruz (FOMB) to review progress on muni options slide deck and discuss with FOMB on next steps.                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                                            | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff             | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB).                                                                           | 0.20 | 245.00      | 49.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to review current muni options slide deck, messaging, analysis progress and next steps for slide consolidation                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Prepare a slide on "Implementation process and timeline for legislative approach" for the "Options incentivize municipal consolidation" deck                                                                                                                  | 1.40 | 245.00      | 343.00                |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Prepare a slide on "What FOMB can do now" for the "Options incentivize municipal consolidation" deck                                                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Review the "Options incentivize municipal consolidation" deck in detail and make grammar and spelling corrections as needed                                                                                                                                   | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Update slides 1, 4 and 5 with team comments to Prepare revision 7 of the "ACT 29 FY20 Mayors deck                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Review expense assumptions on updated Convention Center build.                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Review expense assumptions on updated Ports build.                                                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Review expense assumptions on updated PRITA build.                                                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Review expense assumptions on updated Tourism build.                                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Review slide on PRASA cash flow projections to be included in COVID-19 update deck.                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Update AAFAP one pager recommendation before bringing decision to N Jaresko (FOMB).                                                                                                                                                                           | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Update PRITS decision tracker items based on conversation with L Olazabel (FOMB).                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Eiben,Jaime Rose      | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Prepare summary of JRS paygo calculation results associated to revised census data                                                                                                                                                                            | 1.10 | 271.00      | 298.10                |
| Garcia,Francisco R.   | Senior Manager | 27-Apr-20       | T3 - Plan of Adjustment         | Review of updated cash supporting documents population analysis as of April 27, 2020.                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R.   | Senior Manager | 27-Apr-20       | T3 - Plan of Adjustment         | Prepare outline for March 31, 2020 Cash Balance Update analysis.                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Glavin,Amanda Jane    | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Compile state revenue forecast member appointments                                                                                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Pull data on state revenue forecast practices in the state of Maine                                                                                                                                                                                           | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Update research on names of state revenue forecast entities                                                                                                                                                                                                   | 1.10 | 245.00      | 269.50                |
| Good JR,Clark E       | Manager        | 27-Apr-20       | T3 - Long Term Projections      | Review rightsizing model to trace adjustments made to retirement costs in fiscal plan                                                                                                                                                                         | 0.80 | 519.00      | 415.20                |
| Hurtado,Sergio Danilo | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Prepare summary analysis of Disaster Management's latest roster data                                                                                                                                                                                          | 3.10 | 445.00      | 1,379.50              |
| Kebhaj,Suhaib         | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 445.00      | 845.50                |
| Kebhaj,Suhaib         | Senior         | 27-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 445.00      | 178.00                |

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| Name                  | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                            | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior | 27-Apr-20       | T3 - Long Term Projections | Analyze expected pattern of consumptions to smooth spending of federal aid through UI benefits over quarters in PR FY2020 and FY2021                                                                                                                                                                                                                 | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib         | Senior | 27-Apr-20       | T3 - Long Term Projections | Prepare summary tables pf projected unemployment levels and UI trust fund balance in PR                                                                                                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior | 27-Apr-20       | T3 - Long Term Projections | Provide translations of data shared by PR DOL on call center statistics                                                                                                                                                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 27-Apr-20       | T3 - Long Term Projections | Prepare PowerPoint summary deck for PRASA' FY20 cash flow projections reflecting the expected impact of COVID-19 pandemic                                                                                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 27-Apr-20       | T3 - Long Term Projections | Review PRASA Cash Flow Projections Reflecting the Expected Impact of COVID-19 Pandemic for FY20                                                                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| LeBlanc,Samantha      | Staff  | 27-Apr-20       | T3 - Long Term Projections | Participate in working meeting with S. LeBlanc (EY) and J. Burr (EY) to develop the SUT reduction scenarios to show the impact to COFINA.                                                                                                                                                                                                            | 1.10 | 245.00      | 269.50                |
| LeBlanc,Samantha      | Staff  | 27-Apr-20       | T3 - Long Term Projections | COFINA scenario analysis based on COVID predictions on SUT and coverage ratio.                                                                                                                                                                                                                                                                       | 1.90 | 245.00      | 465.50                |
| LeBlanc,Samantha      | Staff  | 27-Apr-20       | T3 - Long Term Projections | Update COFINA presentation based on more updated data.                                                                                                                                                                                                                                                                                               | 1.60 | 245.00      | 392.00                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY) and T. Leonis (EY) to discuss Options to Incentivize Municipal Consolidation CRIM deck                                                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), and T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                                                                                                                | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) and A. Cruz (FOMB) to review progress on muni options slide deck and discuss with FOMB on next steps.                                                                                                                                                           | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB).                                                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to review current muni options slide deck, messaging, analysis progress and next steps for slide consolidation                                                                                                             | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Create Current approaches to Municipalities in the Fiscal Plan slides in Muni CRIM deck.                                                                                                                                                                                                                                                             | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Create Previous approaches to Municipalities in the Fiscal Plan slides in Muni CRIM deck.                                                                                                                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior | 27-Apr-20       | T3 - Long Term Projections | Revise Muni CRIM deck in accord with A. Cruz (FOMB)'s suggested edits.                                                                                                                                                                                                                                                                               | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                                                                                                                                         | 0.50 | 445.00      | 222.50                |
| Levine,Adam           | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), J Mackie (EY), D Mullins (EY), I Parks (EY) and A Levine (EY) to discuss economic stabilization funds availability to PR enterprises and Act 2468                                                                                                                                                         | 0.50 | 445.00      | 222.50                |
| Levine,Adam           | Senior | 27-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), Marta G. (AFFAF), Harry D. Bramson (Conway MacKenzie), Ricardo Rodriguez, Rubén R. López, Julio C. Lopez (PRIDCO), Juan R. Rojas Aponte (PRIDCO), RJ Prossner, Alvarez Lopez, Matthew J. Curtis - to discuss PRIDCO's revised cash flow projections for FY2020 and FY2021 | 1.00 | 445.00      | 445.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Prepare email summarizing comments and questions relating to revised PRIDCO FY2020 forecast model received from Conway MacKenzie prior to the PRIDCO cash flow projections call                                                                               | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Prepare email with comments to address Conway MacKenzie's questions for the PRIDCO Cash Flow Projections phone call discussing COVID-19-related adjustments to projections                                                                                    | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Prepare list of all companies that Puerto Rico-based - CapIQ screener                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review data sent by QUEST to analyze Puerto Rico based company breakdown and compare list generated from CapIQ - Employee data driven                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review email from Conway MacKenzie addressing discussion items on a PRIDCO Cash Flow Projections phone call together with PRIDCO model to address our comments and questions prior to the call                                                                | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review model sent by Conway to present revised FY2020 projections adjusting for COVID-19 impacts                                                                                                                                                              | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review PRIDCO BP model to compare projections to Conway model                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review Summary of Agreements document to build a funding scenario analysis for the CW                                                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Revise PRIDCO BP model projections assumptions - CapEx                                                                                                                                                                                                        | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Revise PRIDCO BP model projections assumptions - OpEx                                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Revise PRIDCO BP model projections assumptions as per the cash flow phone call with PRIDCO and Conway MacKenzie - Insurance                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 27-Apr-20       | T3 - Long Term Projections | Revise PRIDCO BP model projections assumptions as per the cash flow phone call with PRIDCO and Conway MacKenzie - Receipts                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Maciejewski,Brigid Jean | Manager            | 27-Apr-20       | T3 - Plan of Adjustment    | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                                          | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 27-Apr-20       | T3 - Plan of Adjustment    | Update COVID-19 disclosure statement for Emergency Bills 1-3                                                                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                                                  | 0.50 | 810.00      | 405.00                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 810.00      | 1,539.00              |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), J Mackie (EY), D Mullins (EY), I Parks (EY) and A Levine (EY) to discuss economic stabilization funds availability to PR enterprises and Act 2468                                                                  | 0.50 | 810.00      | 405.00                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)    | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Prepare analysis of PR proposed employee retention credit                                                                                                                                                                                                     | 2.60 | 810.00      | 2,106.00              |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Prepare analysis of stabilization fund benefits for PR                                                                                                                                                                                                        | 0.20 | 810.00      | 162.00                |
| Mackie,James            | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Review macro model in order to provide comments to team                                                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Malhotra,Gaurav         | Partner/Principal  | 27-Apr-20       | T3 - Long Term Projections | Review of updated cash projections for 30 years in connection with fiscal plan                                                                                                                                                                                | 2.60 | 870.00      | 2,262.00              |
| Meyer,Zachary Kevin     | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review Law 70 and Law 211 in accordance with pension and health insurance costs, and prepare analysis to determine expected future cash outflows for pensions.                                                                                                | 4.00 | 445.00      | 1,780.00              |
| Meyer,Zachary Kevin     | Senior             | 27-Apr-20       | T3 - Long Term Projections | Update Law 211 file to reflect expected future cash outflows for health insurance stipends.                                                                                                                                                                   | 1.90 | 445.00      | 845.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), J Moran (EY), and M reicher (FOMB) to discuss forecast calculations                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss latest AAFAF proposals in comparison to May 2019 FP and current draft FP                                                                                                          | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss muni FY19 vs FY20 budgets, including impact of Law 29 on revenues                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY). J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                                            | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY). J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB).                                                                           | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY). J. Dorgo (EY) and T. Leonis (EY) to review current muni options slide deck, messaging, analysis progress and next steps for slide consolidation                      | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Prepare a deck that will be used during the meeting with the mayors explaining the repayment options for FY20 municipal PayGo and ASES obligations                                                                                                            | 1.90 | 445.00      | 845.50                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Prepare a slide summarizing the key areas that municipalities could consolidate to achieve savings in preparation for a meeting with FOMB                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review a report from the Puerto Rico Senate where they identified potential areas for consolidation that could help municipalities achieve significant savings                                                                                                | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review memo prepared by A. Cruz (FOMB) highlighting the long-term solution for municipalities                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review the preliminary media deck to be use during the press conference around Act 29 repeal for accuracy                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Review the preliminary media script to be used by N. Jaresko (FOMB) during the press conference around Act 29 repeal for accuracy                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Update the deck that will be used during the meeting with the mayors explaining the repayment options for FY20 municipal PayGo and ASES obligations to incorporate feedback received from the team                                                            | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran-Eserski (EY) and T. Wintner (McK) to discuss ASES FMAP impact to fiscal plan and various potential formulas.                                                                                                 | 0.50 | 445.00      | 222.50                |
| Mullins,Daniel R     | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                                                  | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R     | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), J Mackie (EY), D Mullins (EY), I Parks (EY) and A Levine (EY) to discuss economic stabilization funds availability to PR enterprises and Act 2468                                                                  | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 27-Apr-20       | T3 - Long Term Projections | COVID-19 Stimulus effect / pass through, Uni benefits / scenarios, Trust Fund - video conference meeting with McKinsey                                                                                                                   | 2.10 | 810.00      | 1,701.00              |
| Mullins, Daniel R   | Executive Director | 27-Apr-20       | T3 - Long Term Projections | COVID-19 Unemployment effects - effects of provisions in Puerto Rico and review of PR DOL documents                                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Panagiotakis, Sofia | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections | Participate in call with C. Tirado Soto (ERS), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the details of the Law 211 early retirement program.                                                                             | 0.80 | 720.00      | 576.00                |
| Panagiotakis, Sofia | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss how to calculate the Law 211 liability for each agency in the fiscal plan.                                                                             | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                             | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY) and T. Leonis (EY) to discuss Options to Incentivize Municipal Consolidation CRIM deck                                                                                                            | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), and T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                | 0.20 | 595.00      | 119.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                    | 0.20 | 595.00      | 119.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) and A. Cruz (FOMB) to review progress on muni options slide deck and discuss with FOMB on next steps.                                               | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                       | 0.20 | 595.00      | 119.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB).                                                      | 0.20 | 595.00      | 119.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Young (EY), I Parks (EY) and D Patel (EY) to review and update Phase 3.5 CARES Act extension PR estimates for EY.                                                                                            | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), J Mackie (EY), D Mullins (EY), I Parks (EY) and A Levine (EY) to discuss economic stabilization funds availability to PR enterprises and Act 2468                                             | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to review current muni options slide deck, messaging, analysis progress and next steps for slide consolidation | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Draft executive summary slide highlighting need for a new approach to encouraging muni consolidation                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Draft options slide highlighting need for a new approach to encouraging muni consolidation                                                                                                                                               | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Draft slide breaking out differences between voluntary and legislative approach to consolidating munis                                                                                                                                   | 1.80 | 595.00      | 1,071.00              |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Draft slide breaking out differences keys to success of legislative approach to consolidation                                                                                                                                            | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager            | 27-Apr-20       | T3 - Long Term Projections | Draft slide highlighting need for a new approach to encouraging muni consolidation                                                                                                                                                       | 2.10 | 595.00      | 1,249.50              |
| Patel, Deven V.     | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                             | 0.50 | 720.00      | 360.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP | 1.90 | 720.00      | 1,368.00              |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in call with R. Young (EY), I Parks (EY) and D Patel (EY) to review and update Phase 3.5 CARES Act extension PR estimates for EY.                                                                                                                 | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Discuss COVID weekly working group agenda with R Fuentes (FOMB)                                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Review and provide feedback on PRASA cash flow slides                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Review and share final State responses to COVID summary with N Jaresko (FOMB)                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Review CARES Act S&L funding guidance                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Review Phase 3.5 CARES Act extension costing in preparation to share with McKinsey for application in Fiscal Plan                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Pizzola,Brandon M  | Senior Manager | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                     | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)     | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Update tables using CBP data on employment, payroll & establishments by sector by establishment size in PR                                                                                                                                                    | 1.70 | 245.00      | 416.50                |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Update sales and use tax data by municipality in PR for revenue analysis at the municipality level                                                                                                                                                            | 1.90 | 245.00      | 465.50                |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Research sales and use tax revenue data by municipality in PR for revenue analysis at the municipality level                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Rai,Aman           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Pull CBP data for Puerto Rico to make tables for business profile of PR                                                                                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Health Insurance Administration account X245 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Health Insurance Administration account X253 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X647 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X655 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X663 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X012 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X020 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of School of Plastic Arts and Design account X172 at Banco Popular as of 03/31/2020 testing period.                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of School of Plastic Arts and Design account X060 at Banco Popular as of 03/31/2020 testing period.                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X015 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X496 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

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**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X103 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X170 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X189 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X218 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X226 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X242 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X009 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X017 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X041 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X027 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X035 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X051 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X014 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X022 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X030 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X011 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X038 at Banco Santander as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X014 at Citibank as of 03/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X022 at Citibank as of 03/31/2020 testing period.        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X628 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X639 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X650 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X661 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X672 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X683 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X694 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X705 at First Bank as of 03/31/2020 testing period.      | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X716 at First Bank as of 03/31/2020 testing period.                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X727 at First Bank as of 03/31/2020 testing period.                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of Court Administration account X738 at First Bank as of 03/31/2020 testing period.                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Correction and Rehabilitation account X260 at Banco Santander as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Correction and Rehabilitation account X709 at Banco Santander as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X544 at UMB as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X545 at UMB as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X547 at UMB as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X547 at UMB as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 at Banco Santander as of 03/31/2020 testing period.                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X597 at Scotiabank as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X788 at UBS as of 03/31/2020 testing period.                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X026 at UBS as of 03/31/2020 testing period.                                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 27-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Economic Development and Commerce account X828 at Banco Popular as of 03/31/2020 testing period.                                                                                               | 0.10 | 445.00      | 44.50                 |
| Rubin,Joshua A.         | Staff  | 27-Apr-20       | T3 - Long Term Projections | Create a matrix for classifying state revenue forecasting entities based upon forecast type, frequency, and other factors                                                                                                                   | 0.60 | 245.00      | 147.00                |
| Rubin,Joshua A.         | Staff  | 27-Apr-20       | T3 - Long Term Projections | Research information on the organization of state revenue forecasting entities in southeastern US States                                                                                                                                    | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff  | 27-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X585 to understand changes in balances between testing periods           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 27-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Municipal Finance Corporation (COFIM) account X341 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 27-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Municipal Finance Corporation (COFIM) account X570 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 27-Apr-20       | T3 - Plan of Adjustment    | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X104 to understand changes in balances between testing periods           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 27-Apr-20       | T3 - Plan of Adjustment    | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X112 to understand changes in balances between testing periods           | 0.30 | 245.00      | 73.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Electric Power Authority (PREPA) account X074 to understand changes in balances between testing periods                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X103 to understand changes in balances between testing periods      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X048 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X541 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X042 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X052 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X116 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X041 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Office of Court Administration account X078 to understand changes in balances between testing periods                 | 0.30 | 245.00      | 73.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X087 to understand changes in balances between testing periods                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X014 to understand changes in balances between testing periods                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Santander web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding University of Puerto Rico account X022 to understand changes in balances between testing periods                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding PR Federal Affairs Administration account X332 to understand changes in balances between testing periods                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Citibank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding PR Federal Affairs Administration account X037 to understand changes in balances between testing periods                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Scotiabank web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Tourism Company account X541 to understand changes in balances between testing periods                                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X488 to understand changes in balances between testing periods                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Housing Financing Authority account X445 to understand changes in balances between testing periods                     | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 03/31/2020 testing period to review transaction detail regarding Department of Economic Development and Commerce account X973 to understand changes in balances between testing periods | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Analyze BNY Mellon web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Authority for the Financing of Infrastructure of Puerto Rico account ending in X375                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X707 at First Bank as of 03/31/2020 testing period.                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X872 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X883 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X026 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X037 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X048 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X059 at First Bank as of 03/31/2020 testing period.                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 27-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X575 at First Bank as of 03/31/2020 testing period.                                                                                                                                    | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 27-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Medical Services Administration account X509 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Medical Services Administration account X517 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X112 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 27-Apr-20       | T3 - Plan of Adjustment         | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X121 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with C. Tirado Soto (ERS), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the details of the Law 211 early retirement program.                                                                                                                                                                                         | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss how to calculate the Law 211 liability for each agency in the fiscal plan.                                                                                                                                                                                         | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 27-Apr-20       | T3 - Long Term Projections      | Review analysis of 30 year cash projections to be presented to FOMB executive director                                                                                                                                                                                                                                                               | 1.90 | 810.00      | 1,539.00              |
| Stricklin, Todd          | Senior             | 27-Apr-20       | T3 - Long Term Projections      | Prepare permutations of PREPA model assumption to develop funding impact estimates for the 7/1/2021 freeze valuations                                                                                                                                                                                                                                | 0.80 | 405.00      | 324.00                |
| Tabani, Omar             | Manager            | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), Marta G. (AAFAF), Harry D. Bramson (Conway MacKenzie), Ricardo Rodriguez, Rubén R. López, Julio C. Lopez (PRIDCO), Juan R. Rojas Aponte (PRIDCO), RJ Prossner, Alvarez Lopez, Matthew J. Curtis - to discuss PRIDCO's revised cash flow projections for FY2020 and FY2021 | 1.00 | 595.00      | 595.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss latest AAFAF proposals in comparison to May 2019 FP and current draft FP                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss muni FY19 vs FY20 budgets, including impact of Law 29 on revenues                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), and T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) to debrief on call with FOMB and summarize immediate next steps.                                                                                                                                                                                                | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Dorgo (EY), T. Leonis (EY) and A. Cruz (FOMB) to review progress on muni options slide deck and discuss with FOMB on next steps.                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to immediate analysis needs to prepare for call with A. Cruz (FOMB)                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Participate in working session with R. Tague (EY), I. Parks (EY), J. Moran-Eserski (EY), J. Dorgo (EY) and T. Leonis (EY) to review current muni options slide deck, messaging, analysis progress and next steps for slide consolidation                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Review Act 29 letter to incorporate increased budget spend along with other edits                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Finalize Law 29 letter with appendix to send to FOMB Board                                                                                                                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Review current draft of Law 29 mayors deck to provide comments                                                                                                                                                                                                                                                                                       | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 27-Apr-20       | T3 - Long Term Projections      | Review alternate Law 29 options analysis sent by AAFAF                                                                                                                                                                                                                                                                                               | 0.70 | 720.00      | 504.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Prepare summary of AAFAF proposals to send to FOMB                                                                                                                                                                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Review draft media script for municipalities to provide comments                                                                                                                                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran-Eserski (EY) and T. Wintner (McK) to discuss ASES FMAP impact to fiscal plan and various potential formulas.                                                                                                                                                                                       | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 27-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                            | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), J Mackie (EY), D Mullins (EY), I Parks (EY) and A Levine (EY) to discuss economic stabilization funds availability to PR enterprises and Act 2468                                                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), O. Tabani (EY), A. Levine (EY), Marta G. (AFAF), Harry D. Bramson (Conway MacKenzie), Ricardo Rodriguez, Rubén R. López, Julio C. Lopez (PRIDCO), Juan R. Rojas Aponte (PRIDCO), RJ Prossner, Alvarez Lopez, Matthew J. Curtis - to discuss PRIDCO's revised cash flow projections for FY2020 and FY2021 | 1.00 | 720.00      | 720.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Expert Testimony           | Redacted                                                                                                                                                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Prepare email update for V Bernal re: PRIDCO Call with management                                                                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Review Act 60-2019 to understand movement of Rums of Puerto Rico funds flows                                                                                                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Plan of Adjustment         | Review COVID-19 writeup for disclosure statement                                                                                                                                                                                                                                                                                                    | 1.60 | 720.00      | 1,152.00              |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Review economic stabilization fund data produced by team                                                                                                                                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager | 27-Apr-20       | T3 - Long Term Projections      | Review legislative fiscal office 205 letter                                                                                                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tan,Riyandi            | Manager        | 27-Apr-20       | T3 - Plan of Adjustment         | Prepare presentation slides for Plan of Adjustment Cash Model incorporating Fiscal Plan updates from April 2020.                                                                                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi            | Manager        | 27-Apr-20       | T3 - Long Term Projections      | Update FY21 Decision Tracker with Sabana Programs and Sabana Object Codes.                                                                                                                                                                                                                                                                          | 0.80 | 595.00      | 476.00                |
| Venkatramanan,Siddhu   | Manager        | 27-Apr-20       | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for week ending 05/01/2020.                                                                                                                                        | 2.10 | 595.00      | 1,249.50              |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY) J Mackie (EY) D Patel (EY) S Tajuddin (EY) I Parks (EY) R Young (EY) and A Levine (EY) to discuss HR 2468 and fed reserve facilities                                                                                                                                                                        | 0.50 | 245.00      | 122.50                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), M Ban (EY), R Aubourg (EY), A Kebhaj (EY), A Chepenik (EY), R Young (EY), D Patel (EY) and McKinsey FP team to discuss UI, Fed Stimulus pass-through and COVID impact scenarios for application in FP                                                                                       | 1.90 | 245.00      | 465.50                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Young (EY), I Parks (EY) and D Patel (EY) to review and update Phase 3.5 CARES Act extension PR estimates for EY.                                                                                                                                                                                                       | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Attend NAST update on COVID fed stimulus allocations                                                                                                                                                                                                                                                                                                | 0.80 | 245.00      | 196.00                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Research and compare weekly COVID fed stimulus allocations from FFIS                                                                                                                                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Research state actions being taken to reduce COVID revenue loss impact                                                                                                                                                                                                                                                                              | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Review and update phase 1 section of COVID fed stimulus disclosure statement                                                                                                                                                                                                                                                                        | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Review and update phase 2 section of COVID fed stimulus disclosure statement                                                                                                                                                                                                                                                                        | 0.80 | 245.00      | 196.00                |
| Young,Ryan             | Staff          | 27-Apr-20       | T3 - Long Term Projections      | Review and update phase 3 section of COVID fed stimulus disclosure statement                                                                                                                                                                                                                                                                        | 1.70 | 245.00      | 416.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 27-Apr-20       | T3 - Long Term Projections | Review and update phase 3.5 section of COVID fed stimulus disclosure statement                                                                                                                                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Zhao,Leqi           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing revenue forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                                                 | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff          | 27-Apr-20       | T3 - Long Term Projections | Review calculations of Puerto Rico employment data from County Business Pattern for Economic Stabilization analysis                                                                                                                                                                                                                       | 2.40 | 245.00      | 588.00                |
| Aubourg,Rene Wiener | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                         | 0.70 | 720.00      | 504.00                |
| Aubourg,Rene Wiener | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Further review methodology for pass-throughs and fiscal multipliers for Puerto Rico.                                                                                                                                                                                                                                                      | 2.30 | 720.00      | 1,656.00              |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in discussion to refined passthrough rate in McKinsey's stimulus model with D Mullins(EY), M Ban (EY) and J Mackie (EY)                                                                                                                                                                                                       | 0.50 | 595.00      | 297.50                |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                         | 0.70 | 595.00      | 416.50                |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participated in call to discuss unemployment data with Puerto Rican Department of Labor officials Irene Mass and Jorge Colon, and Ricardo Fuentes from FOMB. EY participants include J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Ban (EY), and D Berger (EY).                                                                         | 0.80 | 595.00      | 476.00                |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in Department of Labor meeting to reconcile unemployment benefit numbers with IreneGarcia (DOL), and other EY team.                                                                                                                                                                                                           | 0.90 | 595.00      | 535.50                |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Review Pass through comments from other team members to review McKinsey's approach                                                                                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 28-Apr-20       | T3 - Long Term Projections | Revise and update the stimulus impact model based on comments on pass through discussion                                                                                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.    | Senior         | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                         | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.    | Senior         | 28-Apr-20       | T3 - Long Term Projections | Participated in call to discuss unemployment data with Puerto Rican Department of Labor officials Irene Mass and Jorge Colon, and Ricardo Fuentes from FOMB. EY participants include J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Ban (EY), and D Berger (EY).                                                                         | 0.80 | 445.00      | 356.00                |
| Berger,Daniel L.    | Senior         | 28-Apr-20       | T3 - Long Term Projections | Data check for all forecast model revenue data due to revert discrepancies found in data sources                                                                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Burr,Jeremy         | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 28-Apr-20       | T3 - Long Term Projections | Prepare revisions to the COFINA downside scenario deck based on feedback from team                                                                                                                                                                                                                                                        | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy         | Manager        | 28-Apr-20       | T3 - Long Term Projections | Prepare support file for data inputs to the COFINA downside scenario deck                                                                                                                                                                                                                                                                 | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy         | Manager        | 28-Apr-20       | T3 - Long Term Projections | Prepare updated decisions recording for the FY21 DDEC consolidating agencies                                                                                                                                                                                                                                                              | 2.40 | 595.00      | 1,428.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 28-Apr-20       | T3 - Plan of Adjustment | Review Relativity data as of 4/28/20 to reconcile changes in number of accounts reported as of March 2020 testing period.                                                          | 2.80 | 445.00      | 1,246.00              |
| Chan,Jonathan | Senior  | 28-Apr-20       | T3 - Plan of Adjustment | Make additional updates to the 03 31 20 testing period internal interim draft presentation as of 04 28 2020 to assess current status of rolling forward cash balances to 03 31 20. | 0.90 | 445.00      | 400.50                |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x177 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x185 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x193 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x206 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x214 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x222 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x013 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x048 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x056 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x103 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x170 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x189 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x218 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x226 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account x242 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X009 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X017 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X041 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X027 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X035 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X051 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X078 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X086 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 28-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X107 at Banco Santander as of the 03 31 20 testing period.                                                   | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X014 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X022 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X030 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X011 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X038 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X097 at Banco Santander as of the 03 31 20 testing period.                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) on 04 28 20 to follow up on outstanding bank statement requests for FOMB accounts as of the 03 31 20 testing period.                                                                                                     | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Review analysis of unresponsive agencies as of 04 29 20 to draft an action plan to obtain outstanding financial institution information as of the 03 31 20 testing period.                                                                              | 1.20 | 595.00      | 714.00                |
| Chawla,Sonia          | Manager           | 28-Apr-20       | T3 - Plan of Adjustment    | Review updated 03 31 20 testing period internal interim draft presentation to assess current status of rolling forward cash balances to 03 31 20.                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon | Partner/Principal | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with CRIM's governing board, FOMB, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to present the repayment plan for FY20 ASES and PayGo                                                                            | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with FOMB, members of the press, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the repeal of Act 29 and the repayment plan for municipalities                                                          | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 28-Apr-20       | T3 - Long Term Projections | Participate in meeting with N Jaresko (FOMB), mayors, G Ojeda (FOMB) to discuss municipal funding                                                                                                                                                       | 1.20 | 870.00      | 1,044.00              |
| Culp,Noelle B.        | Staff             | 28-Apr-20       | T3 - Long Term Projections | Calculate fiscal plan cost for ERS beneficiaries split by agency code                                                                                                                                                                                   | 1.10 | 271.00      | 298.10                |
| Culp,Noelle B.        | Staff             | 28-Apr-20       | T3 - Long Term Projections | Calculate fiscal plan cost for eligible active ERS participants split by agency code                                                                                                                                                                    | 1.30 | 271.00      | 352.30                |
| Culp,Noelle B.        | Staff             | 28-Apr-20       | T3 - Long Term Projections | Calculate fiscal plan cost for retired ERS participants split by agency code                                                                                                                                                                            | 1.30 | 271.00      | 352.30                |
| Culp,Noelle B.        | Staff             | 28-Apr-20       | T3 - Long Term Projections | Calculate fiscal plan cost for ineligible active ERS participants split by agency code                                                                                                                                                                  | 1.40 | 271.00      | 379.40                |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss muni meeting participation                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss narrative inputs regarding CRIM Fiscal Plan                                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss outputs from the ACT29 Mayor meeting                                                                                                                                   | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement. | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Add executive order 2020-037 to document library for team review                                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Add FOMB Letters from March 3 to April 27 to document library for team review                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Add OCI Circular Letter CC-2020-1963-D to document library for team review                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Plan of Adjustment    | Update to COVID Disclosure document based on team review comments                                                                                                                                                                                       | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Prepare executive summary for executive order 2020-037 for team review                                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Prepare executive summary for FOMB Letters from March 3 to April 27                                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-Apr-20       | T3 - Long Term Projections | Prepare executive summary for OCI Circular Letter CC-2020-1963-D for team review                                                                                                                                                                        | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review measures rollback to ensure one-time items and non-measures items are not being reversed.                                                                                                                                                                                                                                          | 1.80 | 445.00      | 801.00                |
| Dougherty,Ryan Curran | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Update PRASA cash flow slide with changes to SRF revenue loss analysis.                                                                                                                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Garcia,Francisco R.   | Senior Manager | 28-Apr-20       | T3 - Plan of Adjustment         | Review preliminary March 31, 2020 Cash Balance Update analysis.                                                                                                                                                                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Garcia,Francisco R.   | Senior Manager | 28-Apr-20       | T3 - Plan of Adjustment         | Prepare draft overview and summary analysis sections to include in March 31, 2020 Cash Balance Update analysis.                                                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Glavin,Amanda Jane    | Staff          | 28-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                         | 0.70 | 245.00      | 171.50                |
| Good JR,Clark E       | Manager        | 28-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                  | 0.40 | 519.00      | 207.60                |
| Hurtado,Sergio Danilo | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Participate in a working session with S. Sarna (EY), R. Tan (EY), S. Hurtado (EY) and S. Panagiotakis (EY) to discuss historical budgets for 5 year model                                                                                                                                                                                 | 1.10 | 445.00      | 489.50                |
| Hurtado,Sergio Danilo | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Amend decision tracker for assigned agencies based on latest decisions                                                                                                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Hurtado,Sergio Danilo | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Amend DPS 1-pagers based on feedback provided by FOMB for final presentation                                                                                                                                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |
| Kane,Collin           | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review test life results for retiree / beneficiary participants under new JRS data.                                                                                                                                                                                                                                                       | 1.40 | 405.00      | 567.00                |
| Kane,Collin           | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review test life results for post 2014 / fixed tenure active participants under new JRS data.                                                                                                                                                                                                                                             | 1.60 | 405.00      | 648.00                |
| Kebhaj,Suhaib         | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                                                         | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Participated in call to discuss unemployment data with Puerto Rican Department of Labor officials Irene Mass and Jorge Colon, and Ricardo Fuentes from FOMB. EY participants include J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Ban (EY), and D Berger (EY).                                                                         | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Estimate timing of spending of stimulus based on method of smoothed consumption to equal average wage                                                                                                                                                                                                                                     | 2.60 | 445.00      | 1,157.00              |
| Khan,Muhammad Suleman | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss bridge analysis to analyze adjusted pre-measures vs non-adjusted pre-measures, as well as other exhibits related to the PRIDCO fiscal plan                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Khan,Muhammad Suleman | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Update capex file for the Dept. of Education after receiving revised estimates from FOMB staff                                                                                                                                                                                                                                            | 0.30 | 445.00      | 133.50                |
| Khan,Muhammad Suleman | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Update PowerPoint summary deck for PRASA' FY20 cash flow projections reflecting additional commentary and the net impact of emergency expenditures for Q420 as a result of COVID-19 pandemic                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Kite,Samuel           | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review ERS fiscal plan costs split by agency                                                                                                                                                                                                                                                                                              | 2.40 | 405.00      | 972.00                |
| LeBlanc,Samantha      | Staff          | 28-Apr-20       | T3 - Long Term Projections      | Review and analyze cash balance of Solid Waste Authority.                                                                                                                                                                                                                                                                                 | 0.90 | 245.00      | 220.50                |
| LeBlanc,Samantha      | Staff          | 28-Apr-20       | T3 - Long Term Projections      | Update COFINA presentation based on more updated data.                                                                                                                                                                                                                                                                                    | 2.20 | 245.00      | 539.00                |
| Leonis,Temisan        | Senior         | 28-Apr-20       | T3 - Plan of Adjustment         | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                                                                                   | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review budget trends for 78 Commonwealth municipalities.                                                                                                                                                                                                                                                                                  | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review Commonwealth municipality budget analysis.                                                                                                                                                                                                                                                                                         | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan        | Senior         | 28-Apr-20       | T3 - Long Term Projections      | Review municipalities measures shortfall offset spreadsheet.                                                                                                                                                                                                                                                                              | 2.30 | 445.00      | 1,023.50              |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss bridge analysis to analyze adjusted pre-measures vs non-adjusted pre-measures, as well as other exhibits related to the PRIDCO fiscal plan                                                                  | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss comments and payroll adjustments from the PRIDCO pre-measures adjustments phone call                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), J Santambrogio (EY) and A Levine (EY) to discuss PRIDCO pre-measures adjustments applied to the PRIDCO fiscal plan                                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                           | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Continuer to update PRIDCO BP model - master bridge analysis walking through AAFAF original projections to Ankura baseline, EY's revise projections and Ankura's Restructuring case - Annual                                                                                      | 1.20 | 445.00      | 534.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Prepare bridge analysis comparing between PRIDCO's pre-measures surplus before and after adjustments (COVID-19 related and other operational adjustments)                                                                                                                         | 1.70 | 445.00      | 756.50                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Prepare exhibit for PRIDCO's 5-year master bridge in the PRIDCO model                                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Prepare exhibit for PRIDCO's annual master bridge in the PRIDCO model                                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Prepare exhibit in PRIDCO BP model - bridge - adjusted pre-measure vs non-adjusted pre-measures                                                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Review SBA list of businesses broken down by sector as part of analysis on CW's ability to generate funding from the COVID-19 federal facilities                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Revise PRIDCO BP model based on the comments from call with Juan on bridge analysis - Adjusted pre-measures vs. non-adjusted pre-measures                                                                                                                                         | 1.20 | 445.00      | 534.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - master bridge analysis walking through AAFAF original projections to Ankura baseline, EY's revise projections and Ankura's Restructuring case - 5-year increments                                                                                        | 1.80 | 445.00      | 801.00                |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - master bridge analysis walking through AAFAF original projections to Ankura baseline, EY's revise projections and Ankura's Restructuring case - Annual                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam             | Senior             | 28-Apr-20       | T3 - Long Term Projections | Update PRIDCO BP model - master bridge analysis walking through AAFAF original projections to Ankura baseline, EY's revise projections and Ankura's Restructuring case - combination of annual and 5-year increments                                                              | 0.80 | 445.00      | 356.00                |
| Maciejewski,Brigid Jean | Manager            | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                           | 1.10 | 595.00      | 654.50                |
| Maciejewski,Brigid Jean | Manager            | 28-Apr-20       | T3 - Plan of Adjustment    | Research Emergency Measures Support Package in preparation for COVID-19 disclosure statement                                                                                                                                                                                      | 2.10 | 595.00      | 1,249.50              |
| Maciejewski,Brigid Jean | Manager            | 28-Apr-20       | T3 - Plan of Adjustment    | Research Emergency Reserve Fund in preparation for COVID-19 disclosure statement                                                                                                                                                                                                  | 1.80 | 595.00      | 1,071.00              |
| Maciejewski,Brigid Jean | Manager            | 28-Apr-20       | T3 - Plan of Adjustment    | Review COVID-19 disclosure statement for comments received from team                                                                                                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Mackie,James            | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in discussion to refined passthrough rate in McKinsey's stimulus model with D Mullins(EY), M Ban (EY) and J Mackie (EY)                                                                                                                                               | 0.50 | 810.00      | 405.00                |
| Mackie,James            | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 810.00      | 567.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participated in call to discuss unemployment data with Puerto Rican Department of Labor officials Irene Mass and Jorge Colon, and Ricardo Fuentes from FOMB. EY participants include J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Ban (EY), and D Berger (EY).                 | 0.80 | 810.00      | 648.00                |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Calculate effect on PR GDP of stab funds/loans                                                                                                                                                                                                                                    | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Research 936 effects                                                                                                                                                                                                                                                              | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Prepare analysis regarding unemployment compensation payments                                                                                                                                                                                                                     | 1.40 | 810.00      | 1,134.00              |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Research 936 and PR, modeling of effects                                                                                                                                                                                                                                          | 1.40 | 810.00      | 1,134.00              |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Research disbursement of stimulus checks in PR                                                                                                                                                                                                                                    | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review unemployment calculations in order to provide comments to team                                                                                                                                                                                                             | 0.20 | 810.00      | 162.00                |
| Meyer,Zachary Kevin  | Senior             | 28-Apr-20       | T3 - Long Term Projections | Update Law 70 file to reflect expected future cash outflows for health insurance stipends.                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with CRIM's governing board, FOMB, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to present the repayment plan for FY20 ASES and PayGo                                                                                                      | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with D. Berrett (Ankura), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal ASES obligation for FY20                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with FOMB, members of the press, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the repeal of Act 29 and the repayment plan for municipalities                                                                                    | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss muni meeting participation                                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss narrative inputs regarding CRIM Fiscal Plan                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss outputs from the ACT29 Mayor meeting                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to review the latest Act 29 presentation                                                                                                             | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the repayment waterfall in preparation for the meeting with the mayors                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Review Law 1-1994 to identify what relief could be granted to municipalities for ASES under local law                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Review the ASES calculations provided by McKinsey to identify the different alternatives to allocate the incremental federal funds to municipalities                                                                                                                              | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Review the final media deck to be use during the press conference around Act 29 repeal for accuracy                                                                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 28-Apr-20       | T3 - Long Term Projections | Update the deck that will be used during the meeting with the mayors explaining the repayment options for FY20 municipal PayGo and ASES obligations to incorporate feedback received from the client                                                                              | 1.70 | 445.00      | 756.50                |
| Mullins,Daniel R     | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in discussion to refined passthrough rate in McKinsey's stimulus model with D Mullins(EY), M Ban (EY) and J Mackie (EY)                                                                                                                                               | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participated in call to discuss unemployment data with Puerto Rican Department of Labor officials Irene Mass and Jorge Colon, and Ricardo Fuentes from FOMB. EY participants include J Mackie (EY), D Mullins (EY), A Kebhaj (EY), M Ban (EY), and D Berger (EY).                 | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 28-Apr-20       | T3 - Long Term Projections | COVID-19 - Discussion with PR DOL on unemployment statistics, program elements, retroactive payments, self-employed, extensions                                                                                                                                                   | 1.10 | 810.00      | 891.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 28-Apr-20       | T3 - Long Term Projections        | COVID-19 - Municipal revenue impacts, data compilations, filling missing data                                                                                                                                                                                                                                                             | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R   | Executive Director | 28-Apr-20       | T3 - Long Term Projections        | COVID-19 - Revenue forecast adapting baseline to FISCAL Plan                                                                                                                                                                                                                                                                              | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 28-Apr-20       | T3 - Long Term Projections        | COVID-19 Economic projections - pass throughs and multipliers by component of Federal stimulus acts (including Act 3.5) and assumed CBO multipliers factored down by IMPLAN relative leakage from PR economy compared to the US                                                                                                           | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R   | Executive Director | 28-Apr-20       | T3 - Long Term Projections        | COVID-19 unemployment simulative effects and likely consumption effects of stimulus payments                                                                                                                                                                                                                                              | 0.90 | 810.00      | 729.00                |
| Neziroski, David    | Staff              | 28-Apr-20       | T3 - Fee Applications / Retention | Begin review of exhibit B detail for March application                                                                                                                                                                                                                                                                                    | 3.30 | 245.00      | 808.50                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), E. Sepulveda (FOMB), N. Lawson (McKinsey), and A. Ghosh (McKinsey) to discuss updating measures for Department of Corrections for effects of Juvenile Consent Decree                                                                                         | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate in a working session with S. Sarna (EY), R. Tan (EY), S. Hurtado (EY) and S. Panagiotakis (EY) to discuss historical budgets for 5 year model                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss impact and key assumptions of healthcare related investments in fiscal plan estimates                                                                                    | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate on call with R. Dougherty (EY) and S. Sarna (EY) to review 5 year budget model calculations and key drivers                                                                                                                                                                                                                   | 1.00 | 720.00      | 720.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Review documentation of cares act to determine if the purchase of ambulances can be reimbursed.                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Review letter to 911 regarding measures to provide update to McKinsey                                                                                                                                                                                                                                                                     | 0.20 | 720.00      | 144.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Review TRS Law 70 projections.                                                                                                                                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Revise the tables showing key GF and IFCU decisions using the original measure and the rolled back measure                                                                                                                                                                                                                                | 1.30 | 720.00      | 936.00                |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Long Term Projections        | Call with R Young (EY) and I Parks (EY) to create a template for the 17 categories of stimulus spend.                                                                                                                                                                                                                                     | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Long Term Projections        | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to prepare updated presentation for COVID working group.                                                                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Plan of Adjustment           | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                                                                                   | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Long Term Projections        | Monitoring Muni press briefing to understand what analysis was needed in regard to questions                                                                                                                                                                                                                                              | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Long Term Projections        | Prepare disclosure statement for updates to Federal Stimulus estimates                                                                                                                                                                                                                                                                    | 3.60 | 595.00      | 2,142.00              |
| Parks, Ian          | Manager            | 28-Apr-20       | T3 - Long Term Projections        | Update formatting on slide for Press Release                                                                                                                                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Patel, Deven V.     | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY) and R Young (EY) to discuss CARES Act State funding allocations/eligibility and follow-up needed for weekly COVID working group deck                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to prepare updated presentation for COVID working group.                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Prepare responses to McKinsey request for confirmation about Fed Stimulus estimates for application in Fiscal Plan                                                                                                                                                                                                                        | 1.30 | 720.00      | 936.00                |
| Patel, Deven V.     | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections        | Review and respond regarding UST guidelines on use of S&L funds for small and medium size businesses at request of FOMB director                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Review PRASA cash flow presentation to send questions to A Garcia (FOMB) for the PRASA finance team                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Review summary CARES 3.5 Act for application in Fiscal Plan                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Review US and PR business metrics by size in relation to sizing Economic Stabilization fund proceeds estimates for PR                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Reviewed benchmark state actions in response to COVID and use Fed Stimulus for precedent applicability in PR                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY) | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Prepare tables using CBP data on employment, payroll & establishments by sector by establishment size in US                                                                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Rai,Aman           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Research QCEW data from 2014-2018 to get employment by municipality in PR                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Forensics Science Bureau account X065 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Governor account X237 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Governor account X253 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Governor account X261 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X479 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X097 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X699 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X702 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X710 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X439 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Industrial Development Company account X557 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Metropolitan Bus Authority account X036 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Metropolitan Bus Authority account X052 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Metropolitan Bus Authority account X060 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X041 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X380 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X840 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X014 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X022 at Banco Santander as of 03/31/2020 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |

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| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X087 at Banco Santander as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Forensics Science Bureau account X370 at Banco Popular as of 03/31/2020 testing period.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X340 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X482 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X490 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X504 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X512 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X520 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X491 at Banco Popular as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Project Corporation ENLACE Cano Martin Pena account X369 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Project Corporation ENLACE Cano Martin Pena account X291 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of PR Federal Affairs Administration account X332 at Citibank as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of PR Federal Affairs Administration account X037 at Citibank as of 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X473 at Banco Santander as of 03/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X726 at Banco Santander as of 03/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Labor and Human Resources account X739 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X002 at BNY Mellon as of 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X000 at BNY Mellon as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of 911 Emergency System Bureau account X238 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Vocational Rehabilitation Administration account X137 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Environmental Quality Board account X547 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Environmental Quality Board account X555 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Family and Children Administration account X064 at Banco Popular as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Family and Children Administration account X890 at Banco Popular as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Family and Children Administration account X390 at Banco Popular as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X019 at Banco Santander as of 03/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |

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|---------------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X539 at Banco Popular as of 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X562 at First Bank as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X584 at First Bank as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X595 at First Bank as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X606 at First Bank as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Office of Court Administration account X617 at First Bank as of 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 4/28/2020 for School of Plastic Arts and Design for 03/31/2020 testing period.               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review Consultiva Internacional bank statement received on 4/28/2020 for School of Plastic Arts and Design account ending in X355 for 03/31/2020 testing period.        | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review signatory information provided for Puerto Rico Police Bureau for 03/31/2020 testing period to ensure all information is obtained.                                | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/28/2020 for Convention Center District Authority of Puerto Rico account ending in X590 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/28/2020 for Convention Center District Authority of Puerto Rico account ending in X604 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/28/2020 for Convention Center District Authority of Puerto Rico account ending in X639 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/28/2020 for Convention Center District Authority of Puerto Rico account ending in X344 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review BNY Mellon bank statement received on 4/28/2020 for Convention Center District Authority of Puerto Rico account ending in X338 for 03/31/2020 testing period.    | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from The Children's Trust for account ending in X696 as of 4/28/2020.                                                 | 0.30 | 445.00      | 133.50                |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X001 as of 4/28/2020.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X000 as of 4/28/2020.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X003 as of 4/28/2020.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Review signatory information provided for Puerto Rico Public Finance Corporation for 03/31/2020 testing period to ensure all information is obtained.                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Economic Development and Commerce account X730 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Economic Development and Commerce account X301 at Banco Popular as of 03/31/2020 testing period.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X499 at Banco Popular as of 03/31/2020 testing period.             | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Government Development Bank For Puerto Rico account X208 at Banco Popular as of 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X697 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Maritime Transport Authority account X171 at Banco Popular as of 03/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Forensics Science Bureau account X994 at Banco Popular as of 03/31/2020 testing period.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Forensics Science Bureau account X001 at Banco Popular as of 03/31/2020 testing period.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X499 at Banco Popular as of 03/31/2020 testing period.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X111 at Banco Popular as of 03/31/2020 testing period.                                        | 0.10 | 445.00      | 44.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Metropolitan Bus Authority account X626 at Banco Popular as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Medical Services Administration account X036 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of 12/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X006 at Banco Popular as of 12/31/2020 testing period.                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Housing account X005 at Banco Popular as of 12/31/2020 testing period.                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Medical Services Administration account X006 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Fiscal Agency & Financial Advisory Authority (AAFAF) account X775 at Banco Popular as of 03/31/2020 testing period.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Medical Services Administration account X005 at Banco Popular as of 03/31/2020 testing period.                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Superintendent of the Capitol account X764 at First Bank as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Superintendent of the Capitol account X775 at First Bank as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Superintendent of the Capitol account X896 at First Bank as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Superintendent of the Capitol account X830 at First Bank as of 03/31/2020 testing period.                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X527 at First Bank as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Correction and Rehabilitation account X435 at First Bank as of 03/31/2020 testing period.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X673 at First Bank as of 03/31/2020 testing period.              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Company for the Integral Development of the Cantera Peninsula account X154 at First Bank as of 03/31/2020 testing period.         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X522 at First Bank as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X775 at First Bank as of 03/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 28-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Land Administration account X064 at First Bank as of 03/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X962 at First Bank as of 03/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X984 at First Bank as of 03/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X995 at First Bank as of 03/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X017 at First Bank as of 03/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Tourism Company account X039 at First Bank as of 03/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Review cash balance information provided by Santander as of 4/28/2020 for 3/31/2020 testing period requests                                                                                                                                                                                                                               | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Prepare draft email to Santander to follow up on outstanding bank statements as of 4/28/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 4/28/2020 for accurate testing of account balances                                                                                                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Review information for newly added accounts for new EYIDS to be added to the testing population for reporting purposes                                                                                                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X207 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Retirement System of Puerto Rico Judiciary account X223 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Family account X851 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Family and Children Administration account X789 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Vocational Rehabilitation Administration account X657 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Solid Waste Authority account X084 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Review cash balance information provided by Banco Popular as of 4/28/2020 for 3/31/2020 testing period requests                                                                                                                                                                                                                           | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding bank statements as of 4/28/2020 for 3/31/2020 testing period cash balances requests.                                                                                                                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding items as of 4/28/2020 for 3/31/2020 testing period cash balances requests at Santander                                                                                                                                                                                                           | 1.10 | 245.00      | 269.50                |
| Sanchez-Riveron, Déborah | Staff              | 28-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding items as of 4/28/2020 for 3/31/2020 testing period cash balances requests at Banco Popular                                                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Santambrogio, Juan       | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), J. Santambrogio (EY) and A. Levine (EY) to discuss PRIDCO pre-measures adjustments applied to the PRIDCO fiscal plan                                                                                                                                                                           | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan       | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss impact and key assumptions of healthcare related investments in fiscal plan estimates                                                                                    | 1.10 | 810.00      | 891.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with N Jaresko (FOMB) and Proskauer team to discuss Act 106 letter and potential next steps                                                                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review analysis of Act 29 repeal actions to recover municipal payments for paygo and ASSES                                                                                                                                                                                                                                                | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review information on Act 70 projected payments for members of TRS pension system                                                                                                                                                                                                                                                         | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review information on healthcare measures and investments included in the draft fiscal plan                                                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review potential measures to 9-1-1 bureau given federal requirements                                                                                                                                                                                                                                                                      | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Plan of Adjustment    | Review projected cash flows for PRASA including impact of COVID-19 reduced collections                                                                                                                                                                                                                                                    | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Long Term Projections | Review projected coverage ratios on sales and use tax as compared to COFINA debt requirements                                                                                                                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan  | Executive Director | 28-Apr-20       | T3 - Plan of Adjustment    | Review updated analysis of 30 year cash flow projections to be presented to FOMB executive director                                                                                                                                                                                                                                       | 1.80 | 810.00      | 1,458.00              |
| Sarna, Shavi        | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), E. Sepulveda (FOMB), N. Lawson (McKinsey), and A. Ghosh (McKinsey) to discuss updating measures for Department of Corrections for effects of Juvenile Consent Decree                                                                                         | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi        | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi        | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a working session with S. Sarna (EY), R. Tan (EY), S. Hurtado (EY) and S. Panagiotakis (EY) to discuss historical budgets for 5 year model                                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Sarna, Shavi        | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate on call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss impact and key assumptions of healthcare related investments in fiscal plan estimates                                                                                    | 1.10 | 720.00      | 792.00                |
| Sarna, Shavi        | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate on call with R. Dougherty (EY) and S. Sarna (EY) to review 5 year budget model calculations and key drivers                                                                                                                                                                                                                   | 1.00 | 720.00      | 720.00                |
| Stuber, Emily Grace | Senior             | 28-Apr-20       | T3 - Long Term Projections | Calculate decrement counts by source (retirement, termination, death) for PRIDCO headcount projections                                                                                                                                                                                                                                    | 1.30 | 405.00      | 526.50                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with CRIM's governing board, FOMB, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to present the repayment plan for FY20 ASSES and PayGo                                                                                                                                                             | 0.90 | 720.00      | 648.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with D. Berrett (Ankura), R. Tague (EY), and J. Moran-Eserski (EY) to discuss municipal ASSES obligation for FY20                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with FOMB, members of the press, A. Chepenik (EY), R. Tague (EY), and J. Moran-Eserski (EY) to discuss the repeal of Act 29 and the repayment plan for municipalities                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to review the latest Act 29 presentation                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in a meeting with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the repayment waterfall in preparation for the meeting with the mayors                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Prepare summary of key outstanding ASSES issues to send to McK                                                                                                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Analyze ASSES estimates with model provided by McK                                                                                                                                                                                                                                                                                        | 1.10 | 720.00      | 792.00                |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Participate in meeting with FOMB Comms team for CRIM media prep                                                                                                                                                                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert       | Senior Manager     | 28-Apr-20       | T3 - Long Term Projections | Analyze historical FMAP levels with impact to ASSES funding levels                                                                                                                                                                                                                                                                        | 1.20 | 720.00      | 864.00                |

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| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss comments and payroll adjustments from the PRIDCO pre-measures adjustments phone call                                                                                                                                                                                | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), J Santambrogio (EY) and A Levine (EY) to discuss PRIDCO pre-measures adjustments applied to the PRIDCO fiscal plan                                                                                                                                                                              | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                                                                                   | 1.10 | 720.00      | 792.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), E. Sepulveda (FOMB), N. Lawson (McKinsey), and A. Ghosh (McKinsey) to discuss updating measures for Department of Corrections for effects of Juvenile Consent Decree.                                                                                        | 0.60 | 595.00      | 357.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in a call with S. Panagiotakis (EY), S. Sarna (EY), R. Tan (EY), J. Santambrogio (EY), J. Burr (EY), and R. Dougherty (EY), N. Lawson (McKinsey), N. Macedo (McKinsey), D. Udom (McKinsey), S. O'Rourke (McKinsey), and M. Perez (FOMB) to discuss updates to the fiscal plan and topics to present to client at next session | 0.60 | 595.00      | 357.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in a working session with A. Ghosh (McKinsey) and R. Tan (EY) to calculate procurement measures impact of carving out Juvenile Program from baseline for the measures.                                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Participate in a working session with S. Sarna (EY), R. Tan (EY), S. Hurtado (EY) and S. Panagiotakis (EY) to discuss historical budgets for 5 year model                                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Analyze 5 year model to incorporate baseline changes from fiscal plan.                                                                                                                                                                                                                                                                    | 0.60 | 595.00      | 357.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Plan of Adjustment    | Revise cash model for April 22, 2020 updates to Fiscal Plan for Board Strategy Session after client review.                                                                                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Revise decision tracker for Department of Economic Development grouping by concept.                                                                                                                                                                                                                                                       | 1.20 | 595.00      | 714.00                |
| Tan, Riyandi            | Manager        | 28-Apr-20       | T3 - Long Term Projections | Update decision tracker for Department of Public Safety grouping by concept.                                                                                                                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Venkatramanan, Siddhu   | Manager        | 28-Apr-20       | T3 - Plan of Adjustment    | Perform Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workflow for week ending 05/01/2020.                                                                                                                                                         | 2.20 | 595.00      | 1,309.00              |
| Wallace, Kacy           | Senior Manager | 28-Apr-20       | T3 - Long Term Projections | Reviewing 40-year headcount projection for PRIDCO agency that includes illustration of each decrement                                                                                                                                                                                                                                     | 1.20 | 655.00      | 786.00                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Call with R Young (EY) and I Parks (EY) to create a template for the 17 categories of stimulus spend.                                                                                                                                                                                                                                     | 0.70 | 245.00      | 171.50                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY) and R Young (EY) to discuss CARES Act State funding allocations/eligibility and follow-up needed for weekly COVID working group deck                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to prepare updated presentation for COVID working group.                                                                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Plan of Adjustment    | Participate in call with S. Tajuddin (EY), B. Maciejewski (EY), I. Parks (EY), A. Levine (EY), J. Dorgo (EY), R. Young (EY) and T. Leonis (EY) to discuss requisite revisions to earlier draft of COVID19 portion of Commonwealth Disclosure Statement.                                                                                   | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Build state action summarization allocation outlines for major fed stimulus allocation categories                                                                                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Provide update for CARES Act 3.5 summary to PROMESA website                                                                                                                                                                                                                                                                               | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Update State actions section for Coronavirus Relief Fund allocations                                                                                                                                                                                                                                                                      | 1.60 | 245.00      | 392.00                |
| Young, Ryan             | Staff          | 28-Apr-20       | T3 - Long Term Projections | Update State actions section in healthcare sector to reduce COVID revenue loss                                                                                                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates to macro model & revenue forecasting for Friday's (1st May) slide deck update with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY)                           | 0.70 | 245.00      | 171.50                |
| Zhao, Leqi           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Prepare Puerto Rico business revenue data from Capital IQ for Economic Stabilization analysis                                                                                                                                                                                                               | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi           | Staff          | 28-Apr-20       | T3 - Long Term Projections | Review calculations of US employment data from County Business Pattern for Economic Stabilization analysis                                                                                                                                                                                                  | 2.40 | 245.00      | 588.00                |
| Aubourg, Rene Wiener | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 720.00      | 288.00                |
| Ban, Menuka          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 595.00      | 238.00                |
| Ban, Menuka          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Finalize macro model using revised stimulus impact output as well as other updated information                                                                                                                                                                                                              | 2.30 | 595.00      | 1,368.50              |
| Ban, Menuka          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Finalize stimulus impact model with revised UI benefits                                                                                                                                                                                                                                                     | 2.10 | 595.00      | 1,249.50              |
| Berger, Daniel L.    | Senior         | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B. Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.    | Senior         | 29-Apr-20       | T3 - Long Term Projections | Update ACT 154 model for comments received from FOMB                                                                                                                                                                                                                                                        | 1.90 | 445.00      | 845.50                |
| Berger, Daniel L.    | Senior         | 29-Apr-20       | T3 - Long Term Projections | Updates to SUT models due for comments received from FOMB                                                                                                                                                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Burr, Jeremy         | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D. Udom (McK), A. Ly (McK) and J. Burr (EY) to discuss the reserve requirement modeling in the fiscal plan for SIFC                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy         | Manager        | 29-Apr-20       | T3 - Long Term Projections | Prepare feedback on the tourism and gaming commission measures split based on analysis provided by McKinsey to support updates to the fiscal plan                                                                                                                                                           | 0.90 | 595.00      | 535.50                |
| Burr, Jeremy         | Manager        | 29-Apr-20       | T3 - Long Term Projections | Provide feedback on the general fund revenues from the slot machine take to support revisions to the fiscal plan                                                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Review Relativity data as of 4/29/20 to reconcile changes in number of accounts reported as of March 2020 testing period.                                                                                                                                                                                   | 2.90 | 445.00      | 1,290.50              |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Discuss status of engagement worksteps as of 04/29/2020 to prepare update to engagement partner regarding 03/31/2020 cash balance update.<br>Attendees: P. Garcia (EY), S. Chawla (EY), J. Chan (EY)                                                                                                        | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY).  | 0.90 | 445.00      | 400.50                |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X014 at Citibank as of the 3/31/2020 testing period.                                                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X022 at Citibank as of the 3/31/2020 testing period.                                                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X628 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X639 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X650 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan       | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of Court Administration account X661 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X672 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X683 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X694 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X705 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X716 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X727 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X738 at First Bank as of the 3/31/2020 testing period.                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Correction and Rehabilitation account X260 at Banco Santander as of the 3/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Correction and Rehabilitation account X709 at Banco Santander as of the 3/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X544 at UMB as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X545 at UMB as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X546 at UMB as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Authority for the Financing of Infrastructure of Puerto Rico account X547 at UMB as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 at Banco Santander as of the 3/31/2020 testing period.                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X597 at Scotiabank as of the 3/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 12/31/2019 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 6/30/2019 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Government Development Bank For Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 9/30/2019 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X788 at UBS as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X026 at UBS as of the 3/31/2020 testing period.                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 6/30/2019 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Solid Waste Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 12/31/2019 testing period.                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR" as of the 3/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "Harris L FDN" as of the 3/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR RAMOS FDN" as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR PALMIERI FDN" as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR MED PROG" as of the 3/31/2020 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR MED ENDOW" as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR DEN ENDOW" as of the 3/31/2020 testing period.                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPN EDN HISPANIC" as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X002 at BNY Mellon for "UPR CASH ACCOUNT" as of the 3/31/2020 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X000 at BNY Mellon as of the 3/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of 911 Emergency System Bureau account X238 at Banco Popular as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Vocational Rehabilitation Administration account X137 at Banco Popular as of the 3/31/2020 testing period.                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Environmental Quality Board account X547 at Banco Popular as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Environmental Quality Board account X555 at Banco Popular as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X064 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X890 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Family and Children Administration account X390 at Banco Popular as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Electric Power Authority (PREPA) account X019 at Banco Santander as of the 3/31/2020 testing period.                                             | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X539 at Banco Popular as of the 3/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X562 at First Bank as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X584 at First Bank as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X595 at First Bank as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X606 at First Bank as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of Court Administration account X617 at First Bank as of the 3/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Financial Oversight and Management Board for Puerto Rico account X608 at Banco Popular as of the 3/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Financial Oversight and Management Board for Puerto Rico account X538 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Financial Oversight and Management Board for Puerto Rico account X546 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X604 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X590 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X338 at BNY Mellon as of the 3/31/2020 testing period.                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of the 12/31/2019 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X338 at BNY Mellon as of the 12/31/2019 testing period.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of the 3/31/2020 testing period.                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 12/31/2019 testing period.                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of School of Plastic Arts and Design account X355 at Consultiva Internacional as of the 3/31/2020 testing period.                                                                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Land Authority de Puerto Rico account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period.                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period.                                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Review questions from R. Kim (Proskauer) regarding restriction classifications for ERS accounts.                                                                                                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Discuss status of engagement worksteps as of 04/29/2020 to prepare update to engagement partner regarding 03/31/2020 cash balance update.<br>Attendees: P. Garcia (EY), S. Chawla (EY), J. Chan (EY)                                                                                                       | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY). | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of the Governor account X237 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of the Governor account X253 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Office of the Governor account X261 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X479 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X097 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X699 at Banco Santander as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X702 at Banco Santander as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X710 at Banco Santander as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X439 at Banco Santander as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Industrial Development Company account X557 at Banco Santander as of the 03 31 20 testing period.            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X036 at Banco Santander as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X052 at Banco Santander as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Metropolitan Bus Authority account X060 at Banco Santander as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X041 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X380 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of University of Puerto Rico account X840 at Banco Santander as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Forensics Science Bureau account X065 at Banco Popular as of the 03 31 20 testing period.                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Forensics Science Bureau account X370 at Banco Popular as of the 03 31 20 testing period.                    | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Housing Financing Authority account X404 at Banco Popular as of the 03 31 20 testing period.                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X482 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X490 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X504 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X512 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X520 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Treasury account X491 at Banco Popular as of the 03 31 20 testing period.                      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Project Corporation ENLACE Cano Martin Pena account X369 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Project Corporation ENLACE Cano Martin Pena account X291 at Banco Popular as of the 03 31 20 testing period. | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of PR Federal Affairs Administration account X332 at Citibank as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of PR Federal Affairs Administration account X037 at Citibank as of the 03 31 20 testing period.                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X473 at Banco Santander as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Highway and Transportation Authority account X726 at Banco Santander as of the 03 31 20 testing period.      | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 29-Apr-20       | T3 - Plan of Adjustment | Perform second level review of Department of Labor and Human Resources account X739 at Banco Popular as of the 03 31 20 testing period.     | 0.10 | 595.00      | 59.50                 |

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| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 29-Apr-20       | T3 - Plan of Adjustment         | Perform second level review of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of the 03 31 20 testing period.                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 29-Apr-20       | T3 - Plan of Adjustment         | Review bank statement showing checking and savings account for University of Puerto Rico account X014 at Banco Santander as of the 03 31 20 testing period.                                                                                           | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 29-Apr-20       | T3 - Plan of Adjustment         | Review bank statement showing checking and savings account for University of Puerto Rico account X022 at Banco Santander as of the 03 31 20 testing period.                                                                                           | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 29-Apr-20       | T3 - Plan of Adjustment         | Review bank statement showing checking and savings account for University of Puerto Rico account X087 at Banco Santander as of the 03 31 20 testing period.                                                                                           | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 29-Apr-20       | T3 - Plan of Adjustment         | Review questions from R. Kim (Proskauer) regarding restriction classifications for PBA accounts.                                                                                                                                                      | 1.30 | 595.00      | 773.50                |
| Chepenik,Adam Brandon | Partner/Principal | 29-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                              | 0.40 | 870.00      | 348.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. Dorgo (EY) and I. Parks (EY) to discuss narrative for the "Muni consolidation incentive options" deck                                                                                                                | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss changes to CRIM Fiscal Plan from Act29 repeal and COVID                                                                                                              | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss incentive option and timeline for municipality consolidation                                                                                                         | 1.00 | 245.00      | 245.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), T. Leonis (EY), J. Dorgo (EY), G. Ojeda (FOMB), A. Cruz (FOMB), S. Negron (FOMB), R. Fuentes (FOMB) to discuss new potential alternative approach to muni cost sharing strategy | 1.40 | 245.00      | 343.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Prepare 2 slides to captures the FOMB recommended incentive option for the "Muni consolidation incentive options" deck                                                                                                                                | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Update "timeline to implement legislative action" based on team input for the "Muni consolidation incentive options" deck                                                                                                                             | 2.10 | 245.00      | 514.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Prepare second update on the 2 slides to captures the FOMB recommended incentive option based on team input for the "Muni consolidation incentive options" deck                                                                                       | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Prepare slide on goals in relation to improved municipal services slide "Muni consolidation incentive options" deck                                                                                                                                   | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Prepare slide on options to consolidate munis for the "Muni consolidation incentive options" deck                                                                                                                                                     | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Prepare slide on timeline to implement legislative action for the "Muni consolidation incentive options" deck                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Update on the 2 slides to captures the FOMB recommended incentive option based on team input for the "Muni consolidation incentive options" deck                                                                                                      | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Update for "timeline to implement legislative action" based on team input for the "Muni consolidation incentive options" deck                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Review "Muni consolidation incentive options" deck in detail and make formatting, spelling and grammar edits                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 29-Apr-20       | T3 - Long Term Projections      | Redesign slide on previous approach to municipalities in the Fiscal Plan slide for the "Muni consolidation incentive options" deck                                                                                                                    | 0.70 | 245.00      | 171.50                |
| Dougherty,Ryan Curran | Senior            | 29-Apr-20       | T3 - Long Term Projections      | Participate in call with N. Lawson (McKinsey), J. Santambrogio (EY), R. Dougherty (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the fiscal plan impact of the 1 year delay on measures.                                                    | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 29-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and R. Dougherty (EY) to discuss ASES fiscal plan and linkage to budget, including baseline.                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior            | 29-Apr-20       | T3 - Long Term Projections      | Review preliminary draft of AEM to align budget rollback to current Fiscal Plan amounts.                                                                                                                                                              | 0.80 | 445.00      | 356.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Galasso,Jenny M       | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss CARES Act provisions and detailed plan for how to get greater granularity on how Puerto Rico can expect to benefit from Federal Stimulus                                                       | 1.10 | 595.00      | 654.50                |
| Galasso,Jenny M       | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss Education and Transit & Infrastructure breakout in detail.                                                                                                                                                   | 0.50 | 595.00      | 297.50                |
| Galasso,Jenny M       | Manager        | 29-Apr-20       | T3 - Long Term Projections | Initial preparation for a summary slide related to the funds Puerto Rico can expect to benefit from CARES Act related to education, including reading the legislation and outside research.                                                                                                                | 2.50 | 595.00      | 1,487.50              |
| Galasso,Jenny M       | Manager        | 29-Apr-20       | T3 - Long Term Projections | Initial preparation for a summary slide related to the funds Puerto Rico can expect to benefit from CARES Act related to nutrition, including reading the legislation and outside research.                                                                                                                | 1.20 | 595.00      | 714.00                |
| Garcia,Francisco R.   | Senior Manager | 29-Apr-20       | T3 - Plan of Adjustment    | Discuss status of engagement worksteps as of 04/29/2020 to prepare update to engagement partner regarding 03/31/2020 cash balance update.<br>Attendees: P. Garcia (EY), S. Chavla (EY), J. Chan (EY)                                                                                                       | 0.90 | 720.00      | 648.00                |
| Garcia,Francisco R.   | Senior Manager | 29-Apr-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY). | 0.90 | 720.00      | 648.00                |
| Garcia,Francisco R.   | Senior Manager | 29-Apr-20       | T3 - Plan of Adjustment    | Review updated March 31, 2020 Cash Balance Update analysis.                                                                                                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Glavin,Amanda Jane    | Staff          | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)  | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 29-Apr-20       | T3 - Long Term Projections | Add a slide to deck on great recession related to education cuts to higher education                                                                                                                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 29-Apr-20       | T3 - Long Term Projections | Reformat slides for state responses to the great recession                                                                                                                                                                                                                                                 | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane    | Staff          | 29-Apr-20       | T3 - Long Term Projections | Summarize state tax adjustments after the great recession                                                                                                                                                                                                                                                  | 1.60 | 245.00      | 392.00                |
| Hurtado,Sergio Danilo | Senior         | 29-Apr-20       | T3 - Long Term Projections | Prepare summary of ADSEF data                                                                                                                                                                                                                                                                              | 1.90 | 445.00      | 845.50                |
| Hurtado,Sergio Danilo | Senior         | 29-Apr-20       | T3 - Long Term Projections | Review ADSEF provided information detailing historical NAP data                                                                                                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Kane,Collin           | Senior         | 29-Apr-20       | T3 - Long Term Projections | Analyze calculation results from revised new entrant profile in JRS baseline scenario                                                                                                                                                                                                                      | 0.90 | 405.00      | 364.50                |
| Kane,Collin           | Senior         | 29-Apr-20       | T3 - Long Term Projections | Develop new entrant profile to model new entrant population growth under JRS baseline scenario with new valuation data.                                                                                                                                                                                    | 2.20 | 405.00      | 891.00                |
| Kane,Collin           | Senior         | 29-Apr-20       | T3 - Long Term Projections | Review test life results for new entrant active participants under new JRS data.                                                                                                                                                                                                                           | 2.20 | 405.00      | 891.00                |
| Kebhaj,Suhaib         | Senior         | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)  | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior         | 29-Apr-20       | T3 - Long Term Projections | Analyze sensitivity of consumption levels to stimulus timing                                                                                                                                                                                                                                               | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib         | Senior         | 29-Apr-20       | T3 - Long Term Projections | Estimate timing of spending of stimulus based on method of smoothed consumption to equal 80 % of average wage                                                                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior         | 29-Apr-20       | T3 - Long Term Projections | Expand timing of stimulus analysis to Q4 of FY2021                                                                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Khan,Muhammad Suleman | Senior         | 29-Apr-20       | T3 - Long Term Projections | Update capex file after receiving revised estimates from FOMB staff regarding multiple agencies                                                                                                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Kite,Samuel           | Senior         | 29-Apr-20       | T3 - Long Term Projections | Update smoothing in ERS fiscal plan costs workbook                                                                                                                                                                                                                                                         | 1.90 | 405.00      | 769.50                |
| Leonis,Temisan        | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Draft revised COVID19 portion of Commonwealth Disclosure Statement in accord with S. Tajuddin (EY)'s suggested edits.                                                                                                                                                                                      | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan        | Senior         | 29-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through latest revision to PRIDCO Business Plan                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |

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| Name           | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), T. Leonis (EY), J. Dorgo (EY), G. Ojeda (FOMB), A. Cruz (FOMB), S. Negron (FOMB), R. Fuentes (FOMB) to discuss new potential alternative approach to muni cost sharing strategy                                                     | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Draft agreement request letter from PREMA.                                                                                                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Draft agreement request letter from PRPA.                                                                                                                                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Draft Mutual Aid Agreement request letter from DPS.                                                                                                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Draft Mutual Aid Agreement request letter from PRASA.                                                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Long Term Projections | Draft Mutual Aid Agreement request letter from PREPA.                                                                                                                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan | Senior             | 29-Apr-20       | T3 - Plan of Adjustment    | Draft revised COVID19 portion of Commonwealth Disclosure Statement incorporating figures from the Emergency Measures Support Package and Emergency Reserve.                                                                                                                                               | 1.40 | 445.00      | 623.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through latest revision to PRIDCO Business Plan                                                                                                                                                                                        | 1.10 | 445.00      | 489.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss PRIDCO model updates and new bridge exhibits                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to review and analyze list Puerto Rico-based companies generated from CapIQ                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to review exhibit in the PRIDCO BP model and discuss list of Puerto Rico-based companies generated from CapIQ                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. Government Restructuring Case - 5-year bridge analysis                                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. Government Restructuring Case - annual bridge analysis                                                                                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. Government Restructuring Case - bridge analysis - annual and 5-Year - exhibit                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. New FP Surplus - 5-year bridge analysis                                                                                                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. New FP Surplus - annual bridge analysis                                                                                                                                                                                                                       | 1.70 | 445.00      | 756.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. New FP Surplus - bridge analysis - combination of annual and 5-Year - exhibit                                                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - CFWP Baseline vs. New FP Surplus - bridge analysis - combination of annual and 5-Year - graph for presentation                                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Government Restructuring case vs. New FP Surplus - 5-year bridge analysis                                                                                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Government Restructuring case vs. New FP Surplus - annual bridge analysis                                                                                                                                                                                                       | 1.80 | 445.00      | 801.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Government Restructuring case vs. New FP Surplus - combination of annual and 5-Year - exhibit                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Government Restructuring case vs. New FP Surplus - combination of annual and 5-Year - graph for presentation                                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Master 5-year bridge analysis                                                                                                                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Master annual bridge analysis                                                                                                                                                                                                                                                   | 0.70 | 445.00      | 311.50                |
| Levine,Adam    | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare PRIDCO BP Model - Master bridge analysis - combination of annual and 5-Year - exhibit                                                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Mackie,James   | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James   | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Research DoL unemployment regulations                                                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mackie,James   | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Review macro modeling in order to provide comments to team                                                                                                                                                                                                                                                | 1.40 | 810.00      | 1,134.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav      | Partner/Principal  | 29-Apr-20       | T3 - Long Term Projections | Review of communication related to updated cash projections and potential mitigating factors                                                                                                                                                                                                              | 1.90 | 870.00      | 1,653.00              |
| Meyer,Zachary Kevin  | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare Appendix section of slide deck for presentation to FOMB.                                                                                                                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Mizzi,Philip Mario   | Staff              | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss CARES Act provisions and detailed plan for how to get greater granularity on how Puerto Rico can expect to benefit from Federal Stimulus                                                      | 1.10 | 245.00      | 269.50                |
| Mizzi,Philip Mario   | Staff              | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss Education and Transit & Infrastructure breakout in detail.                                                                                                                                                  | 0.50 | 245.00      | 122.50                |
| Mizzi,Philip Mario   | Staff              | 29-Apr-20       | T3 - Long Term Projections | Prepare slides on how Puerto Rico can expect to benefit from Federal Stimulus with regards to Transit & Infrastructure/Disaster Relief                                                                                                                                                                    | 3.00 | 245.00      | 735.00                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the impact that the different ASES reliefs options would have on municipalities in FY20                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to review the letter to the mayor of San Juan                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with T. Wintner (McK), R. Tague (EY), J. Moran-Eserski (EY) to discuss municipal ASES obligations for FY20 and FY21                                                                                                                                                                 | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss changes to CRIM Fiscal Plan from Act29 repeal and COVID                                                                                                                                                                  | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss incentive option and timeline for municipality consolidation                                                                                                                                                             | 1.00 | 445.00      | 445.00                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss ASES fiscal plan, FMAP allocation alternatives.                                                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), T. Leonis (EY), J. Dorgo (EY), G. Ojeda (FOMB), A. Cruz (FOMB), S. Negron (FOMB), R. Fuentes (FOMB) to discuss new potential alternative approach to muni cost sharing strategy                                                     | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare a letter for the mayor of San Juan requesting additional information on the services paid by municipalities that should have otherwise be paid by the central government                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Prepare an analysis on San Juan's historical budgets to see how what savings the municipality has been able to achieve                                                                                                                                                                                    | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Review the updated ASES calculations provided by McKinsey to identify the different alternatives to allocate the incremental federal funds to municipalities and the impact that this would have on the municipal's obligations for FY20                                                                  | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 29-Apr-20       | T3 - Long Term Projections | Update the letter for the mayor of San Juan to incorporate feedback received from the team                                                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Mullins,Daniel R     | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 29-Apr-20       | T3 - Long Term Projections | COVID-19 Forecasting Revenues - Hacienda reporting irregularities and data anomalies and Municipal revenue data correction through interpolation                                                                                                                                                          | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 29-Apr-20       | T3 - Long Term Projections | COVID-19 Stimulus effect, distributed spending across periods for maintenance of income and \$1200 plus 500 credits and multipliers for PR and federal loan programs                                                                                                                                      | 2.40 | 810.00      | 1,944.00              |
| Panagiotakis,Sofia   | Senior Manager     | 29-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the revenue impact of COVID and the potential surplus/deficit in the FY21.                                                                                                                               | 1.00 | 720.00      | 720.00                |
| Panagiotakis,Sofia   | Senior Manager     | 29-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (McKinsey), J. Santambrogio (EY), R. Dougherty (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the fiscal plan impact of the 1 year delay on measures.                                                                                                        | 1.10 | 720.00      | 792.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review Gaming Commission budget transfer proposed by Mckinsey in FP from F21 to FY25                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review potential revisions to the Corrections measures prepared by Mckinsey                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review the revisions to the agency efficiency model proposed by Mckinsey to roll back the measures.                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in a meeting with J. Dorgo (EY) and I. Parks (EY) to discuss narrative for the "Muni consolidation incentive options" deck                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss CARES Act provisions and detailed plan for how to get greater granularity on how Puerto Rico can expect to benefit from Federal Stimulus                                                      | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss Education and Transit & Infrastructure breakout in detail.                                                                                                                                                  | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), T. Leonis (EY), J. Dorgo (EY), G. Ojeda (FOMB), A. Cruz (FOMB), S. Negron (FOMB), R. Fuentes (FOMB) to discuss new potential alternative approach to muni cost sharing strategy                                                     | 1.40 | 595.00      | 833.00                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Analysis of EIDL grants in Phase 3.5 and clarifying wording for FOMB landing page                                                                                                                                                                                                                         | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Drafting an issues matrix in relation to the legislative approach to muni consolidation and a slide detailing the options and key considerations                                                                                                                                                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian          | Manager        | 29-Apr-20       | T3 - Long Term Projections | Drafting options to incentivize the legislative approach and a slide detailing the options and key considerations                                                                                                                                                                                         | 1.80 | 595.00      | 1,071.00              |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss CARES Act provisions and detailed plan for how to get greater granularity on how Puerto Rico can expect to benefit from Federal Stimulus                                                      | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Identify and review opportunities for PR under the new CARES 3.5 PPP guidelines addressing carve-out of bank with smaller total assets                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review Act 29 repeal impacts and options analyses                                                                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review and follow up on items for weekly COVID working group presentation                                                                                                                                                                                                                                 | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review and respond regarding UST guidelines on use of S&L funds for Hazard pay for reimbursement in CARES Act                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review letter form FOMB to CW regarding additional stimulus funds to supplement gaps in Fed Funds                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review WIP Fed Funds draft template and playbook to summarize applications of key provisions in Fed Stimulus Funds applicable to PR                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Pizzola,Brandon M  | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 29-Apr-20       | T3 - Long Term Projections | Compute missing employment numbers by industry for each municipality using proc expand in SAS                                                                                                                                                                                                             | 2.10 | 245.00      | 514.50                |
| Rai,Aman           | Staff          | 29-Apr-20       | T3 - Long Term Projections | Identify missing employment numbers by industry for each municipality using proc MI in SAS                                                                                                                                                                                                                | 2.10 | 245.00      | 514.50                |
| Ramirez,Jessica I. | Senior         | 29-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X630 at Banco Popular as of 03/31/2020 testing period.                                                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X198 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X635 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X643 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X217 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X268 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X411 at Banco Popular as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X438 at Banco Popular as of 03/31/2020 testing period.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Automobile Accident Compensation Administration account X154 at Banco Popular as of 03/31/2020 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Traditional Lottery account X357 at Banco Popular as of 03/31/2020 testing period.                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X138 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X676 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X684 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X692 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X706 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X617 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X397 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X400 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X419 at Banco Popular as of 03/31/2020 testing period.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X720 at Banco Popular as of 03/31/2020 testing period.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X578 at Banco Popular as of 03/31/2020 testing period.                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X598 at Banco Popular as of 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X157 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X912 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X939 at Banco Popular as of 03/31/2020 testing period.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Senate to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to House of Representatives to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                          | 0.10 | 445.00      | 44.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Program of Youth Affairs to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Office of the Governor to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to PR Federal Affairs Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Office of Industrial Tax Exemption to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Police Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to National Guard of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Labor and Human Resources to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Housing to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Institute of Puerto Rican Culture to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Sports and Recreation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Mental Health Services and Addiction Control Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Joint Special Commission of Legislative Funds to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Superintendent of the Capitol to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Public Housing Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to School of Plastic Arts and Design to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Municipal Revenue Collection Center (CRIM) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Economic Development and Commerce to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to 911 Emergency System Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Department of Family to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                        | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Child Support Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Land Authority de Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Industrial Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Electric Power Authority (PREPA) - Retirement to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Government Development Bank For Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Metropolitan Bus Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Maritime Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Tourism Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Forensics Science Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Fine Arts Center Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Office of the Solicitor - Special Independent Prosecutor to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Conservatory of Music Corporation of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Office of Legislative Services to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Project Corporation ENLACE Cano Martin Pena to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 29-Apr-20       | T3 - Plan of Adjustment | Send email to Permits Management Office to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Integrated Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Ponce Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to State Office of Energy Public Policy to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Model Forest to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Teacher Retirement System to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Council of Occupational Development & Human Resources (CDORH) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Film Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Puerto Rico Public Finance Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Traditional Lottery to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Labor Development Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Family and Children Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to University of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Administration for the Development of Agricultural Enterprises to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Convention Center District Authority of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Send email to Highway and Transportation Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 29-Apr-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY). | 0.90 | 445.00      | 400.50                |
| Rubin, Joshua A.         | Staff  | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-Apr-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY). | 0.90 | 245.00      | 220.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Proskauer to provide an update on the status of Cash Balance reporting as of 3/31/2020                                 | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for ERS account ending in X185 per questions from Proskauer                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for ERS account ending in X000 per questions from Proskauer                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for ERS account ending in X193 per questions from Proskauer                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for ERS account ending in X880 per questions from Proskauer                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for ERS account ending in X637 per questions from Proskauer                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X571 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X019 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X006 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X002 per questions from Proskauer | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X291 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X891 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X292 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X871 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X220 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X472 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X001 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X673 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X005 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X000 per questions from Proskauer | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X762 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X505 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X817 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction documentation available as of 4/29/2020 for Public Buildings Authority account ending in X190 per questions from Proskauer | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review restriction information for accounts recently added to 95% threshold for draft email to Proskauer                                      | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Senate for 3/31/2020 testing period for unresponsive agency report           | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Joint Special Commission of Legislative Funds for 3/31/2020 testing period for unresponsive agency report                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Family and Children Administration for 3/31/2020 testing period for unresponsive agency report                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by University of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Administration for the Development of Agricultural Enterprises for 3/31/2020 testing period for unresponsive agency report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Convention Center District Authority of Puerto Rico for 3/31/2020 testing period for unresponsive agency report            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by House of Representatives for 3/31/2020 testing period for unresponsive agency report                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Program of Youth Affairs for 3/31/2020 testing period for unresponsive agency report                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Office of the Governor for 3/31/2020 testing period for unresponsive agency report                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Office of Industrial Tax Exemption for 3/31/2020 testing period for unresponsive agency report                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by National Guard of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Department of Labor and Human Resources for 3/31/2020 testing period for unresponsive agency report                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Department of Housing for 3/31/2020 testing period for unresponsive agency report                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Institute of Puerto Rican Culture for 3/31/2020 testing period for unresponsive agency report                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Department of Sports and Recreation for 3/31/2020 testing period for unresponsive agency report                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Mental Health Services and Addiction Control Administration for 3/31/2020 testing period for unresponsive agency report    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Superintendent of the Capitol for 3/31/2020 testing period for unresponsive agency report                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Public Housing Administration for 3/31/2020 testing period for unresponsive agency report                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Municipal Revenue Collection Center (CRIM) for 3/31/2020 testing period for unresponsive agency report                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Department of Economic Development and Commerce for 3/31/2020 testing period for unresponsive agency report                | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Department of Family for 3/31/2020 testing period for unresponsive agency report                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Industrial Development Company for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Metropolitan Bus Authority for 3/31/2020 testing period for unresponsive agency report                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Maritime Transport Authority for 3/31/2020 testing period for unresponsive agency report                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Tourism Company for 3/31/2020 testing period for unresponsive agency report                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Cardiovascular Center of Puerto Rico and the Caribbean Corporation for 3/31/2020 testing period for unresponsive agency report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Forensics Science Bureau for 3/31/2020 testing period for unresponsive agency report                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Office of the Solicitor - Special Independent Prosecutor for 3/31/2020 testing period for unresponsive agency report           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Conservatory of Music Corporation of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Office of Legislative Services for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Project Corporation ENLACE Cano Martin Pena for 3/31/2020 testing period for unresponsive agency report                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Permits Management Office for 3/31/2020 testing period for unresponsive agency report                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Integrated Transport Authority for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Ponce Ports Authority for 3/31/2020 testing period for unresponsive agency report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by State Office of Energy Public Policy for 3/31/2020 testing period for unresponsive agency report                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Council of Occupational Development & Human Resources (CDORH) for 3/31/2020 testing period for unresponsive agency report      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Film Development Company for 3/31/2020 testing period for unresponsive agency report                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Traditional Lottery for 3/31/2020 testing period for unresponsive agency report                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 29-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/29/2020 for all accounts held by Labor Development Administration for 3/31/2020 testing period for unresponsive agency report                                   | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Senate for 3/31/2020 testing period for unresponsive agency report                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Joint Special Commission of Legislative Funds for 3/31/2020 testing period for unresponsive agency report                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Family and Children Administration for 3/31/2020 testing period for unresponsive agency report                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by University of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Administration for the Development of Agricultural Enterprises for 3/31/2020 testing period for unresponsive agency report      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Convention Center District Authority of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by House of Representatives for 3/31/2020 testing period for unresponsive agency report                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Program of Youth Affairs for 3/31/2020 testing period for unresponsive agency report                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Office of the Governor for 3/31/2020 testing period for unresponsive agency report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Office of Industrial Tax Exemption for 3/31/2020 testing period for unresponsive agency report                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by National Guard of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Department of Labor and Human Resources for 3/31/2020 testing period for unresponsive agency report                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Department of Housing for 3/31/2020 testing period for unresponsive agency report                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Institute of Puerto Rican Culture for 3/31/2020 testing period for unresponsive agency report                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/29/2020 for all accounts held by Department of Sports and Recreation for 3/31/2020 testing period for unresponsive agency report                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff              | 29-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to identify current significant items regarding status of Cash Balance reporting as of 4/29/2020 for 3/31/2020 to provide an update for Proskauer.                                | 1.30 | 245.00      | 318.50                |
| Santambrogio,Juan       | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the revenue impact of COVID and the potential surplus/deficit in the FY21.                        | 1.00 | 810.00      | 810.00                |
| Santambrogio,Juan       | Executive Director | 29-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (Mckinsey), J. Santambrogio (EY), R. Dougherty (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the fiscal plan impact of the 1 year delay on measures. | 1.10 | 810.00      | 891.00                |
| Santambrogio,Juan       | Executive Director | 29-Apr-20       | T3 - Plan of Adjustment    | Review latest fiscal plan financial projections to understand impact to 30 year projections                                                                                                        | 1.60 | 810.00      | 1,296.00              |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sarna,Shavi            | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in a working session with S. Sarna (EY) and R. Tan (EY) to discuss proposed measures updates to Department of Corrections in advance of strategy session                                                                                  | 0.60 | 720.00      | 432.00                |
| Sarna,Shavi            | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the revenue impact of COVID and the potential surplus/deficit in the FY21.                                                                           | 1.00 | 720.00      | 720.00                |
| Sarna,Shavi            | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with N. Lawson (McKinsey), J. Santambrogio (EY), R. Dougherty (EY), S. Sarna (EY), and S. Panagiotakis (EY) to discuss the fiscal plan impact of the 1 year delay on measures.                                                    | 1.10 | 720.00      | 792.00                |
| Sarna,Shavi            | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Analyze FY21 budget decisions update presentation to be discussed with FOMB Executive Director and provide edits                                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Sarna,Shavi            | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Analyze revised Dept. of Corrections payroll and non-payroll measures scenarios and submit follow up questions on assumptions                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss the impact that the different ASES reliefs options would have on municipalities in FY20                                                                                 | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to review the letter to the mayor of San Juan                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in a call with T. Wintner (McK), R. Tague (EY), J. Moran-Eserski (EY) to discuss municipal ASES obligations for FY20 and FY21                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss ASES fiscal plan, FMAP allocation alternatives.                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and R. Dougherty (EY) to discuss ASES fiscal plan and linkage to budget, including baseline.                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), T. Leonis (EY), J. Dorgo (EY), G. Ojeda (FOMB), A. Cruz (FOMB), S. Negron (FOMB), R. Fuentes (FOMB) to discuss new potential alternative approach to muni cost sharing strategy | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review Commonwealth fiscal plan for ASES to trace FMAP impact to munis.                                                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Prepare summary of alternative muni options to share with team                                                                                                                                                                                        | 0.90 | 720.00      | 648.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Prepare summary of alternatives ASES options to support discussions with McK                                                                                                                                                                          | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Edit draft letter to San Juan mayor regarding meeting to discuss budgets                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Incorporate edits into Act 29 ASES analysis deck to share with McK for comment                                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review McK ASES analysis calculations to prepare for discussion on same with McK                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Analyze CW letter on ASES to provide summary with legal review request for O&B                                                                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Analyze muni budget levels used to calculate statutory ASES obligations from AAFAF                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to discuss PRIDCO model updates and new bridge exhibits                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to review and analyze list Puerto Rico-based companies generated from CapIQ                                                                                                                | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and A Levine (EY) to review exhibit in the PRIDCO BP model and discuss list of Puerto Rico-based companies generated from CapIQ                                                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review draft letter to address HR 2468 local stimulus                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-Apr-20       | T3 - Long Term Projections | Review research to determine market size of eligible issuers under fed facilities                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Tan,Riyandi            | Manager        | 29-Apr-20       | T3 - Long Term Projections | Participate in a working session with A. Ghosh (McKinsey) and R. Tan (EY) to calculate and discuss Department of Corrections and Correctional Health proposed measures updates.                                                                       | 0.90 | 595.00      | 535.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager           | 29-Apr-20       | T3 - Long Term Projections | Participate in a working session with S. Sarna (EY) and R. Tan (EY) to discuss proposed measures updates to Department of Corrections in advance of strategy session                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi          | Manager           | 29-Apr-20       | T3 - Long Term Projections | Analyze proposed measures updates to Department of Corrections and Correctional Health in advance of Strategy session.                                                                                                                                                                                     | 0.90 | 595.00      | 535.50                |
| Tan,Riyandi          | Manager           | 29-Apr-20       | T3 - Long Term Projections | Revise decision tracker for Land Authority misclassified concepts.                                                                                                                                                                                                                                         | 0.30 | 595.00      | 178.50                |
| Thomas,Richard I     | Partner/Principal | 29-Apr-20       | T3 - Plan of Adjustment    | Review additional updates regarding current status of rolling forward cash balances through March 2020 to identify gaps in procedures.                                                                                                                                                                     | 0.30 | 870.00      | 261.00                |
| Thomas,Richard I     | Partner/Principal | 29-Apr-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss status of the March 31, 2020, Cash Balance Update with team members as of 04/29/2020 to determine outstanding worksteps through internal deadline.<br>Attendees: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Ramirez (EY), J. Chan (EY), D. Sanchez-Riveron (EY). | 0.90 | 870.00      | 783.00                |
| Venkatramanan,Siddhu | Manager           | 29-Apr-20       | T3 - Plan of Adjustment    | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 05/01/2020.                                                                                                                                   | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss CARES Act provisions and detailed plan for how to get greater granularity on how Puerto Rico can expect to benefit from Federal Stimulus                                                       | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to discuss Education and Transit & Infrastructure breakout in detail.                                                                                                                                                   | 0.50 | 245.00      | 122.50                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Create draft of COVID weekly presentation update for FOMB                                                                                                                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Research FAA funding to PR with focus on SJU                                                                                                                                                                                                                                                               | 1.70 | 245.00      | 416.50                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Research HUD allocation for PR portion of public housing administration fund                                                                                                                                                                                                                               | 0.60 | 245.00      | 147.00                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Research PR allocation from HHS for 2nd tranche of CARES Act general distribution                                                                                                                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Review State actions section for Transit and Education                                                                                                                                                                                                                                                     | 0.90 | 245.00      | 220.50                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Update State actions section for Coronavirus Relief Fund allocations                                                                                                                                                                                                                                       | 2.60 | 245.00      | 637.00                |
| Young,Ryan           | Staff             | 29-Apr-20       | T3 - Long Term Projections | Update State actions section in healthcare sector to reduce COVID revenue loss                                                                                                                                                                                                                             | 1.10 | 245.00      | 269.50                |
| Zhao,Leqi            | Staff             | 29-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing timeline for providing unemployment estimates to inform the revenue forecasting with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), B.Pizzola (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)  | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi            | Staff             | 29-Apr-20       | T3 - Long Term Projections | Prepare initial forecast with April 29 updated unemployment data for Cigarette revenue forecast                                                                                                                                                                                                            | 1.60 | 245.00      | 392.00                |
| Ban,Menuka           | Manager           | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                        | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.     | Senior            | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                        | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.     | Senior            | 30-Apr-20       | T3 - Long Term Projections | Participated in discussion to formulate response to AFFAF revenue estimate letter as requested by FOMB. Participants include S Tajuddin (EY), L Zhao (EY), J Mackie (EY), D Mullins (EY) and D Berger (EY).                                                                                                | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.     | Senior            | 30-Apr-20       | T3 - Long Term Projections | Create revenue PowerPoint for FOMB                                                                                                                                                                                                                                                                         | 1.20 | 445.00      | 534.00                |
| Berger,Daniel L.     | Senior            | 30-Apr-20       | T3 - Long Term Projections | Update forecast models with most recently updated GNP data                                                                                                                                                                                                                                                 | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.     | Senior            | 30-Apr-20       | T3 - Long Term Projections | Update code to reflect changes made throughout the week ahead of FOMB                                                                                                                                                                                                                                      | 1.90 | 445.00      | 845.50                |
| Burr,Jeremy          | Manager           | 30-Apr-20       | T3 - Long Term Projections | Participate in meeting with S Khan (EY), J Burr (EY), McKinsey and FOMB staff to discuss FY21 forecast for PREPA and PRASA to be included in the fiscal plan                                                                                                                                               | 0.90 | 595.00      | 535.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 30-Apr-20       | T3 - Long Term Projections | Prepare summary of the \$1B disaster funding approved by the FOMB to support rebuilding after Hurricane Maria                                                                                                 | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy   | Manager | 30-Apr-20       | T3 - Long Term Projections | Provide feedback on special appropriations for education and the associated line items in the Sabana file                                                                                                     | 0.40 | 595.00      | 238.00                |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Review status update of unresponsive agencies as of 4/30/2020 to provide to Proskauer for further follow-up                                                                                                   | 2.10 | 445.00      | 934.50                |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Update Cash Balance Update workbook to pull correctly on data from new export of Relativity date as of 4/30/2020 for 3/31/2020 reporting period                                                               | 2.80 | 445.00      | 1,246.00              |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Prepare Relativity export data for update of 3/31/2020 Measurement Date Cash Balance Update workbook                                                                                                          | 2.60 | 445.00      | 1,157.00              |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Review open accounts that still have not received review and may require closure                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of the 12/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X006 at Banco Popular as of the 12/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X005 at Banco Popular as of the 12/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 at Banco Popular as of the 3/31/2020 testing period.                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X006 at Banco Popular as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X005 at Banco Popular as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Housing account X008 at Banco Popular as of the 3/31/2020 testing period.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X463 at Banco Santander as of the 3/31/2020 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Institutional Trust of the National Guard of Puerto Rico account X913 at Banco Santander as of the 3/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X000 at US Bank as of the 3/31/2020 testing period.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Review updated analysis of unresponsive agencies as of 04 30 20 to draft an action plan to obtain outstanding financial institution information as of the 03 31 20 testing period.                            | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to assess number of accounts pending second level review as of 04 30 20 for the 03 31 20 testing period.                                                                                     | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to assess maturity dates of CDs testing as of the 12 31 19 testing period to ensure they are still active for the 03 31 20 testing period.                                                   | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to assess outstanding information from financial institutions as of 04 30 20 to assess impact on the 03 31 20 testing period.                                                                | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to assess outstanding information from account holders as of 04 30 20 to assess impact on the 03 31 20 testing period.                                                                       | 1.20 | 595.00      | 714.00                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis to assess number of accounts included within the testing population as of 04 30 20for the 03 31 20 testing period.                                                                           | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Analyze Banco Santander Securities web-platform transaction statements for 03/31/2020 testing period to obtain balance information for Institutional Trust of the National Guard of Puerto Rico account X913. | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia  | Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of the Solicitor - Special Independent Prosecutor account X736 at First Bank as of the 03 31 20 testing period.                                                         | 0.10 | 595.00      | 59.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Office of the Solicitor - Special Independent Prosecutor account X747 at First Bank as of the 03 31 20 testing period.                                | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X251 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X252 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X254 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X255 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X256 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X257 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Retirement System for Employees of the Government and Judiciary Retirement System account X514 at BNY Mellon as of the 03 31 20 testing period.       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X000 at US Bank as of the 03 31 20 testing period.                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X524 at Banco Popular as of the 03 31 20 testing period.                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Fine Arts Center Corporation account X112 at Banco Popular as of the 03 31 20 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Fine Arts Center Corporation account X139 at Banco Popular as of the 03 31 20 testing period.                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Senate account X676 at First Bank as of the 03 31 20 testing period.                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Perform second level review of Tourism Company account X541 at Scotiabank as of the 03 31 20 testing period.                                                                         | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Update analysis with responses to questions from R. Kim (Proskauer) regarding restriction classifications for ERS and PBA accounts.                                                  | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 30-Apr-20       | T3 - Plan of Adjustment    | Send email to R. Kim (Proskauer) with responses to questions regarding restriction classifications for ERS and PBA accounts.                                                         | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 30-Apr-20       | T3 - Long Term Projections | Participate in call on CRIM liquidity facility requirements with R. Tague (EY), A. Chepenik (EY), G. Ojeda (FOMB), P. Possinger (Proskauer), H. Bauer (O&B), I. Collazo (O&B).       | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Apr-20       | T3 - Long Term Projections | Participate in call with S Negron (FOMB), D Patel (EY), and A Chepenik (EY) to discuss funding allocations                                                                           | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Apr-20       | T3 - Long Term Projections | Participate in call with S. Negron (FOMB), G Ojeda (FOMB), R Fuentes (FOMB), A Chepenik (EY) and D Patel (EY) to discuss FOMB response to proposal for additional individual funding | 0.50 | 870.00      | 435.00                |
| Chepenik,Adam Brandon | Partner/Principal | 30-Apr-20       | T3 - Long Term Projections | Participate in call with FOMB on federal funding allocations charts                                                                                                                  | 0.70 | 870.00      | 609.00                |
| Cho,Kye H             | Manager           | 30-Apr-20       | T3 - Long Term Projections | Participate in call with K Cho (EY) and J. Moran (EY) to discuss project background, related parties, fiscal plan and current status                                                 | 0.60 | 595.00      | 357.00                |
| Cho,Kye H             | Manager           | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), K. Cho (EY), J. Dorgo (EY) to ASES and muni open task questions and status.                                                   | 0.50 | 595.00      | 297.50                |
| Cho,Kye H             | Manager           | 30-Apr-20       | T3 - Long Term Projections | Calculate MUNI base contribution FY20                                                                                                                                                | 2.50 | 595.00      | 1,487.50              |

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| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Cho,Kye H             | Manager        | 30-Apr-20       | T3 - Long Term Projections | Review variances between internal calculation and government calculation of MUNI base contribution FY20                                                                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY), to discuss analysis of budget impact for muni consolidation                                                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss next steps and align work plan for the Muni consolidation incentive options deck                                                                                                                            | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss inputs to the Muni consolidation incentive options deck, following FOMB review                                                                                                              | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss the narrative for the Muni consolidation incentive options deck                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), K. Cho (EY), J. Dorgo (EY) to ASES and muni open task questions and status.                                                                                                                                                          | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare a executive summary slide on San Juan historical budget trends from FY18 to FY20                                                                                                                                                                                                    | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare an analysis of San Juan historical budget trends from FY18 to FY20                                                                                                                                                                                                                  | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff          | 30-Apr-20       | T3 - Long Term Projections | Updated Muni consolidation incentive options deck with inputs from FOMB discussion                                                                                                                                                                                                          | 0.60 | 245.00      | 147.00                |
| Dougherty,Ryan Curran | Senior         | 30-Apr-20       | T3 - Long Term Projections | Participate in meeting with S Khan (EY), R Dougherty (EY) and Z Meyer (EY) to discuss preliminary modeling approach for COVID-19's impact on FY21 SRF budget from the fiscal plan                                                                                                           | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 30-Apr-20       | T3 - Long Term Projections | Review PRTIA one pager in order to ensure recommendation incorporates information from discussion with agency.                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Dougherty,Ryan Curran | Senior         | 30-Apr-20       | T3 - Long Term Projections | Update liquidity report summary of Government versus FOMB based on new liquidity report submitted by Government.                                                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Galasso,Jenny M       | Manager        | 30-Apr-20       | T3 - Long Term Projections | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss federal reserve facilities                                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Galasso,Jenny M       | Manager        | 30-Apr-20       | T3 - Long Term Projections | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss presentation slides for fed funding facilities                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Galasso,Jenny M       | Manager        | 30-Apr-20       | T3 - Long Term Projections | Participate in call with S Tajuddin (EY), J Galasso (EY) and A Levine (EY) to discuss analysis of Puerto Rico-based companies lists generated from CapIQ and by QUEST                                                                                                                       | 0.70 | 595.00      | 416.50                |
| Galasso,Jenny M       | Manager        | 30-Apr-20       | T3 - Long Term Projections | Update slides related to the fed funding facilities for comments received from team                                                                                                                                                                                                         | 1.40 | 595.00      | 833.00                |
| Galasso,Jenny M       | Manager        | 30-Apr-20       | T3 - Long Term Projections | Prepare slides for the federal funding facilities including outlying the different program, addressing which ones are applicable to Puerto Rico, coming up with a preliminary calculation to determine the possibly amount of funding they could receive from Main Street Lending programs. | 4.20 | 595.00      | 2,499.00              |
| Garcia,Francisco R.   | Senior Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Review draft of the unresponsive agencies analysis for March 31, 2020 cash balance update.                                                                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Garcia,Francisco R.   | Senior Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Prepare key areas for March 31, 2020 reporting to prepare for meeting with Proskauer relating to Cash Account Analysis: Rollover to March 31, 2020.                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R.   | Senior Manager | 30-Apr-20       | T3 - Plan of Adjustment    | Review documentation list requested by Proskauer to prepare for meeting with Proskauer relating to provisioning of source documents for creditor mediation.                                                                                                                                 | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                         | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare summary of state actions on reopen after state of emergency                                                                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare summary of state actions to lessen business restrictions as a result of COVID 19                                                                                                                                                                                                    | 1.70 | 245.00      | 416.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Glavin,Amanda Jane    | Staff   | 30-Apr-20       | T3 - Long Term Projections      | Prepare list of bills related to business grants for businesses impacted by the covid 19 pandemic                                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff   | 30-Apr-20       | T3 - Long Term Projections      | Review state legislation enacted from 4/16-29 related to covid 19 responses                                                                                                                                                         | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane    | Staff   | 30-Apr-20       | T3 - Long Term Projections      | Review final slides on Great Recession response slides                                                                                                                                                                              | 1.10 | 245.00      | 269.50                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Prepare bridge analysis from May FP to latest FP draft to identify sources of change                                                                                                                                                | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Review treatment of participants with codes 218/219 in budget vs prior paygo projections                                                                                                                                            | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Review liabilities by agency in comparison to budget to identify how to allocate smoothing technique                                                                                                                                | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Revise paygo projections to include participants under codes 218/219 as non fiscal plan participants                                                                                                                                | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Revise fiscal plan model to isolate the impact of municipality admin costs while capturing the fact that the prior budget estimate included admin only for municipalities in the smoothing calculation                              | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Revise the fiscal plan pension calculations to incorporate the FY21 budget estimates into the smoothing calculation                                                                                                                 | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Prepare analysis of IFCU budgets vs fiscal plan projections for allocation of fiscal plan costs by IFCU                                                                                                                             | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager | 30-Apr-20       | T3 - Long Term Projections      | Review allocation of fiscal plan costs by IFCU based on cash flows / budget numbers specific to the agencies                                                                                                                        | 2.30 | 519.00      | 1,193.70              |
| Hurtado,Sergio Danilo | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Prepare draft NOV template for FY21                                                                                                                                                                                                 | 1.20 | 445.00      | 534.00                |
| Hurtado,Sergio Danilo | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Prepare roster summary analysis of National Guard                                                                                                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Kane,Collin           | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Review summary of results of JRS valuation results under all scenarios (baseline/freeze/cut)                                                                                                                                        | 1.80 | 405.00      | 729.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Calculate estimate of number of claimants receiving \$600 FPUC benefit                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Draft information request to be sent to PR DOL                                                                                                                                                                                      | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Estimate the number of UI claimants receiving the FPUC \$600 benefit in PR                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Facilitate the production of table summarizing UI benefits programs and their activity status                                                                                                                                       | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Provide update on UI benefit retroactive payments, payment for PUA and PFUC                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Provide update on unemployment snapshot table                                                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S Khan (EY), J Burr (EY), McKinsey and FOMB staff to discuss FY21 forecast for PREPA and PRASA to be included in the fiscal plan                                                                        | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S Khan (EY), R Dougherty (EY) and Z Meyer (EY) to discuss preliminary modeling approach for COVID-19's impact on FY21 SRF budget from the fiscal plan                                                   | 0.50 | 445.00      | 222.50                |
| Leonis,Temisan        | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss new exhibits that need to be made to the PRIDCO Fiscal Plan.                                                                                                  | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss requisite changes that need to be made to the PRIDCO Fiscal Plan.                                                                                             | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Revise EIP benefits letter in accord with A. Chepenik (EY)'s suggested edits.                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Draft EIP benefits letter addressed to David Kautter, Assistant Secretary for Tax Policy.                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior  | 30-Apr-20       | T3 - Long Term Projections      | Review PRIDCO model assumptions.                                                                                                                                                                                                    | 2.40 | 445.00      | 1,068.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Review PRIDCO Pre-measures models.                                                                                                                                                                                                  | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan       | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Review PRIDCO presentation model.                                                                                                                                                                                                   | 1.80 | 445.00      | 801.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss new exhibits that need to be made to the PRIDCO Fiscal Plan.                                                                                                  | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss requisite changes that need to be made to the PRIDCO Fiscal Plan.                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY) and A Levine (EY) to analyze Puerto Rico business data generated by QUEST to arrive to conclusion on ESF and facilities aid assumptions                                                       | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), J Galasso (EY) and A Levine (EY) to discuss analysis of Puerto Rico-based companies lists generated from CapIQ and by QUEST                                                               | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Amend PRIDCO BP Model - apply updates based on comments from earlier phone, to be presented in the PRIDCO FP report                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Prepare PRIDCO BP Model - exhibit of cumulative revenue by source                                                                                                                                                                   | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Prepare PRIDCO BP Model - Headcount exhibit reflecting analysis received from PAS                                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Prepare PRIDCO FP presentation - apply new language and exhibit to Chapter 1 of the document                                                                                                                                        | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Prepare PRIDCO FP report - new exhibit taken from the model and format them to acceptable format                                                                                                                                    | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Prepare written and quantitative analysis based to arrive at aid range from COVID-19 facilities, reflecting comments and analysis from earlier call                                                                                 | 0.90 | 445.00      | 400.50                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Revise PRIDCO BP Model - Government Restructuring case vs. New FP Surplus - annual bridge analysis - to reflect comments addressed internally                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Update PRIDCO BP Model - Apply new terminology based on comments addressed internally                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Long Term Projections      | Review reconciliation of pension PayGo from May 2019 fiscal plan to most recent fiscal plan projections                                                                                                                             | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                            | 1.30 | 721.00      | 937.30                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Long Term Projections      | Review PayGo split by fiscal plan vs. non-fiscal plan based on most recent budget information                                                                                                                                       | 1.30 | 721.00      | 937.30                |
| Levy,Sheva R         | Partner/Principal  | 30-Apr-20       | T3 - Long Term Projections      | Review updated pension PayGo projections based on revised FY 21 budget information                                                                                                                                                  | 1.40 | 721.00      | 1,009.40              |
| Mackie,James         | Executive Director | 30-Apr-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 30-Apr-20       | T3 - Long Term Projections      | Participated in discussion to formulate response to AFFAF revenue estimate letter as requested by FOMB. Participants include S Tajuddin (EY), L. Zhao (EY), J Mackie (EY), D Mullins (EY) and D Berger (EY).                        | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 30-Apr-20       | T3 - Long Term Projections      | Analyze how many benefit from PR proposal for extra \$500 credit                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mackie,James         | Executive Director | 30-Apr-20       | T3 - Long Term Projections      | Review Hacienda and AAFAF revenue totals and projections                                                                                                                                                                            | 0.70 | 810.00      | 567.00                |
| Meyer,Zachary Kevin  | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in meeting with S Khan (EY), R Dougherty (EY) and Z Meyer (EY) to discuss preliminary modeling approach for COVID-19's impact on FY21 SRF budget from the fiscal plan                                                   | 0.50 | 445.00      | 222.50                |
| Mizzi,Philip Mario   | Staff              | 30-Apr-20       | T3 - Long Term Projections      | Review press releases to regarding funds allocated with the Phase III summary tab                                                                                                                                                   | 2.90 | 245.00      | 710.50                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections      | Participate in call on ASES options analysis with R. Tague (EY), J. Moran (EY)                                                                                                                                                      | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss next steps and align work plan for the Muni consolidation incentive options deck                                                                    | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss inputs to the Muni consolidation incentive options deck, following FOMB review                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with K Cho (EY) and J. Moran (EY) to discuss project background, related parties, fiscal plan and current status                                                                                                | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss the narrative for the Muni consolidation incentive options deck                                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), K. Cho (EY), J. Dorgo (EY) to ASES and muni open task questions and status.                                                                                                  | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), to discuss edits to ASES option slides                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Prepare a deck highlighting the different options for allocating incremental federal funds to municipalities (including key risks and considerations for each)                                                                      | 2.30 | 445.00      | 1,023.50              |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Prepare an analysis to calculate municipal ASES for FY20 - FY23 under the different allocation options                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Review analysis on ASES obligations as calculated using the formula in Law 72 to identify how this differs from the ASES in the certified CW FP                                                                                     | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 30-Apr-20       | T3 - Long Term Projections | Update the deck highlighting the different options for allocating incremental federal funds to municipalities to incorporate feedback received from the team                                                                        | 1.60 | 445.00      | 712.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | Participated in discussion to formulate response to AFFAF revenue estimate letter as requested by FOMB. Participants include S Tajuddin (EY), L Zhao (EY), J Mackie (EY), D Mullins (EY) and D Berger (EY).                         | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | COVID-19 Estimates of UI, \$600 enhancement, \$1200 credit and \$500 credit recipients                                                                                                                                              | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | COVID-19 State response - update of state responses since April 16                                                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | COVID-19 Up-dated employment numbers, claims roles and \$600 benefit enhancement recipients (                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | COVID-19 Working Group - Update of Analysis and slide deck for Friday COVID-19 Working group presentation                                                                                                                           | 1.60 | 810.00      | 1,296.00              |
| Mullins,Daniel R     | Executive Director | 30-Apr-20       | T3 - Long Term Projections | COVIF-19 AAFAF - review of estimated cash flow effect and effected on monthly revenue yield by source, discussion of next steps (w/ Sal), compiling of previous materials on AAFAF forecasts, data requests and responses           | 1.80 | 810.00      | 1,458.00              |
| Parks,Ian            | Manager            | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and A Levine (EY) to analyze Puerto Rico business data generated by QUEST to arrive to conclusion on ESF and facilities aid assumptions                                                       | 1.20 | 595.00      | 714.00                |
| Parks,Ian            | Manager            | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss State level COVID responses and Phase 4 Fed funding                                                                                                               | 0.40 | 595.00      | 238.00                |
| Parks,Ian            | Manager            | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY), to discuss analysis of budget impact for muni consolidation                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Parks,Ian            | Manager            | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss next steps and align work plan for the Muni consolidation incentive options deck                                                                    | 0.70 | 595.00      | 416.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss inputs to the Muni consolidation incentive options deck, following FOMB review                                                      | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss the narrative for the Muni consolidation incentive options deck                                                                     | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 30-Apr-20       | T3 - Long Term Projections | Business count check                                                                                                                                                                                                                | 1.20 | 595.00      | 714.00                |
| Parks,Ian          | Manager        | 30-Apr-20       | T3 - Long Term Projections | Preparing muni options slide deck in line with comments                                                                                                                                                                             | 2.10 | 595.00      | 1,249.50              |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and D Patel (EY) to discuss and analyze self employed data provided by Hacienda                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss State level COVID responses and Phase 4 Fed funding                                                                                                               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to discuss and update COVID weekly working group deliverable                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with S Negron (FOMB), D Patel (EY), and A Chepenik (EY) to discuss funding allocations                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with S. Negron (FOMB), G Ojeda (FOMB), R Fuentes (FOMB), A Chepenik (EY) and D Patel (EY) to discuss FOMB response to proposal for additional individual funding                                                | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Prepare summary table and response to S Negron's (FOMB) request to estimate population ranges in connection with potential distribution of additional individual checks                                                             | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review and comment on final COVID weekly working group presentation                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review and comment on updated State responses document based on response and request for additional data from N Jaresko (FOMB)                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review and respond about HHS guidance on Tranche B of hospital funding from CARES Act                                                                                                                                               | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review COVID unemployment trends as compared to employed population base in connection with FOMB request to estimate eligibility for additional individual checks                                                                   | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review PR rebates program response to UST to inform potential funding availability in connection with FOMB request to estimate eligibility for additional individual checks                                                         | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review summary status and results of PR Phase 1 individual checks program in connection with proposed additional individual checks program                                                                                          | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review TSA liquidity document and AAFAF updates to liquidity forecast to inform FOMB liquidity assessment                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Rai,Aman           | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman           | Staff          | 30-Apr-20       | T3 - Long Term Projections | Research availability of employment data by industry for each municipality in ACS data                                                                                                                                              | 1.40 | 245.00      | 343.00                |
| Rai,Aman           | Staff          | 30-Apr-20       | T3 - Long Term Projections | Research macro economic forecast updates to create slide for deliverable for Natalie                                                                                                                                                | 1.70 | 245.00      | 416.50                |
| Ramirez,Jessica I. | Senior         | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X463 at Banco Santander as of 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Solicitor - Special Independent Prosecutor account X747 at First Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X252 at Banco Popular as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X260 at Banco Popular as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X279 at Banco Popular as of 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X287 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X295 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X309 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X317 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X325 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X333 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X341 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X368 at Banco Popular as of 03/31/2020 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/30/2020 for Financial Oversight and Management Board for Puerto Rico account ending in X608 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/30/2020 for Financial Oversight and Management Board for Puerto Rico account ending in X538 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review Banco Popular bank statement received on 4/30/2020 for Financial Oversight and Management Board for Puerto Rico account ending in X546 for 03/31/2020 testing period. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Financial Oversight and Management Board for Puerto Rico account X608 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Financial Oversight and Management Board for Puerto Rico account X538 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Financial Oversight and Management Board for Puerto Rico account X546 at Banco Popular as of 03/31/2020 testing period.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X604 at Banco Popular as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X590 at Banco Popular as of 03/31/2020 testing period.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X338 at BNY Mellon as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of Convention Center District Authority of Puerto Rico account X344 at BNY Mellon as of 03/31/2020 testing period.                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X355 at Consultiva Internacional as of 03/31/2020 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X089 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X090 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X091 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X092 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X093 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 30-Apr-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X094 as of 4/29/2020.                                          | 0.10 | 445.00      | 44.50                 |

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| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/30/2020 for 911 Emergency System Bureau account ending in X238 for 03/31/2020 testing period.                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review First Bank statement received on 4/30/2020 for Office of the Solicitor - Special Independent Prosecutor account ending in X736 for 03/31/2020 testing period.                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review First Bank statement received on 4/30/2020 for Office of the Solicitor - Special Independent Prosecutor account ending in X747 for 03/31/2020 testing period.                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Solicitor - Special Independent Prosecutor account X736 at First Bank as of 03/31/2020 testing period.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X089 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X090 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X091 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X092 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X093 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Electric Power Authority (PREPA) for account ending in X094 as of 4/30/2020.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from The Children's Trust for account ending in X696 as of 4/30/2020.                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X000 as of 4/30/2020.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X001 as of 4/30/2020.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X003 as of 4/30/2020.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Traditional Lottery for account ending in X357 as of 4/30/2020.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 30-Apr-20       | T3 - Plan of Adjustment    | Perform analysis of unresponsive agencies as of 4/30/2020 to assess plan of action necessary to obtain outstanding financial institution information as of the 03/31/2020 testing period.                                           | 2.30 | 445.00      | 1,023.50              |
| Rubin,Joshua A.         | Staff  | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff  | 30-Apr-20       | T3 - Long Term Projections | Create a PowerPoint slide displaying US State actions to reopen their economies after COVID-19                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Rubin,Joshua A.         | Staff  | 30-Apr-20       | T3 - Long Term Projections | Research information on the expiration of stay at home orders in each US State as part of reopening state economies after COVID-19                                                                                                  | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.         | Staff  | 30-Apr-20       | T3 - Long Term Projections | Research information on which type of businesses are opening in each US State as part of reopening state economies after COVID-19                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 30-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/30/2020 for all accounts held by Superintendent of the Capitol for 3/31/2020 testing period for unresponsive agency report                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 30-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/30/2020 for all accounts held by Public Housing Administration for 3/31/2020 testing period for unresponsive agency report                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 30-Apr-20       | T3 - Plan of Adjustment    | Review confirmed balances as of 4/30/2020 for all accounts held by Municipal Revenue Collection Center (CRIM) for 3/31/2020 testing period for unresponsive agency report                                                           | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Department of Economic Development and Commerce for 3/31/2020 testing period for unresponsive agency report                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Department of Family for 3/31/2020 testing period for unresponsive agency report                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Industrial Development Company for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Metropolitan Bus Authority for 3/31/2020 testing period for unresponsive agency report                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Maritime Transport Authority for 3/31/2020 testing period for unresponsive agency report                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Tourism Company for 3/31/2020 testing period for unresponsive agency report                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Cardiovascular Center of Puerto Rico and the Caribbean Corporation for 3/31/2020 testing period for unresponsive agency report | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Forensics Science Bureau for 3/31/2020 testing period for unresponsive agency report                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Office of the Solicitor - Special Independent Prosecutor for 3/31/2020 testing period for unresponsive agency report           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Conservatory of Music Corporation of Puerto Rico for 3/31/2020 testing period for unresponsive agency report                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Office of Legislative Services for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Project Corporation ENLACE Cano Martin Pena for 3/31/2020 testing period for unresponsive agency report                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Permits Management Office for 3/31/2020 testing period for unresponsive agency report                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Integrated Transport Authority for 3/31/2020 testing period for unresponsive agency report                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Ponce Ports Authority for 3/31/2020 testing period for unresponsive agency report                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by State Office of Energy Public Policy for 3/31/2020 testing period for unresponsive agency report                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Council of Occupational Development & Human Resources (CDORH) for 3/31/2020 testing period for unresponsive agency report      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Film Development Company for 3/31/2020 testing period for unresponsive agency report                                           | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Traditional Lottery for 3/31/2020 testing period for unresponsive agency report                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review confirmed balances as of 4/30/2020 for all accounts held by Labor Development Administration for 3/31/2020 testing period for unresponsive agency report                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Joint Special Commission of Legislative Funds since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Senate since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Administration for the Development of Agricultural Enterprises since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Government Ethics Office since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                                       | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Project Corporation ENLACE Cano Martin Pena since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                    | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Convention Center District Authority of Puerto Rico since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period            | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from Family and Children Administration since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                             | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review communication as of 4/30/2020 from University of Puerto Rico since 12/31/2020 testing period for updates to unresponsive agency list for 3/31/2020 testing period                                      | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review listing of unresponsive agencies as of 4/30/2020 for 3/31/2020 testing period for update to Proskauer                                                                                                  | 1.20 | 245.00      | 294.00                |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Santander Securities follow up on Institutional Trust of the National Guard of Puerto Rico account ending X913 for 3/31/2020 testing period cash balances requests.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/30/2020 for all accounts held by Convention Center District Authority for 3/31/2020 testing period for unresponsive agency report                                             | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review pending balances as of 4/30/2020 for all accounts at Banco de Desarrollo Economico (BDE) for 3/31/2020 testing period for unresponsive agency report                                                   | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Review balances as of 3/31/2020 for Banco Santander accounts under the University of Puerto Rico - DUI                                                                                                        | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Communicate with A. Garcia (FOMB) via email regarding University of Puerto Rico - DUI accounts                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Communicate with A. Tejera (UPR) via email to request information regarding Desarrollos Universitarios Inc (DUI) accounts held at Banco Santander                                                             | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Prepare draft email to Banco Santander to follow up on outstanding items as of 4/30/2020 for 3/31/2020 testing period cash balances requests.                                                                 | 1.30 | 245.00      | 318.50                |
| Sanchez-Riveron, Déborah | Staff | 30-Apr-20       | T3 - Plan of Adjustment | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Housing Financing Authority account ending in X315                                   | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 30-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Housing Financing Authority account ending in X014                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 30-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Housing Financing Authority account ending in X126                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 30-Apr-20       | T3 - Plan of Adjustment         | Analyze Banco Popular web-platform transaction statements for 3/31/2020 testing period to obtain balance information for Housing Financing Authority account ending in X754                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 30-Apr-20       | T3 - Plan of Adjustment         | Analyze available information for Institutional Trust of the National Guard of Puerto Rico account ending X913 for 3/31/2020 testing period cash balances requests at Santander Securities.                 | 0.30 | 245.00      | 73.50                 |
| Santambrogio, Juan       | Executive Director | 30-Apr-20       | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss updates to cash analysis presentation after client review.                                                                       | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 30-Apr-20       | T3 - Plan of Adjustment         | Make changes to 30 year cash flow projection presentation based on feedback from FOMB executive Director                                                                                                    | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan       | Executive Director | 30-Apr-20       | T3 - Plan of Adjustment         | Participate in call with A Garcia (FOMB) to discuss instrumentalities cash projections                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 30-Apr-20       | T3 - Long Term Projections      | Review PRIDCO proposed voluntary transition program financial impact on long term projections                                                                                                               | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 30-Apr-20       | T3 - Plan of Adjustment         | Review updated version of cash balance forecast as of June 30, 2020 reflecting impact of COVID-19                                                                                                           | 1.40 | 810.00      | 1,134.00              |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call on ASES options analysis with R. Tague (EY), J. Moran (EY)                                                                                                                              | 0.90 | 720.00      | 648.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call on CRIM liquidity facility requirements with R. Tague (EY), A. Chepenik (EY), G. Ojeda (FOMB), P. Possinger (Proskauer), H. Bauer (O&B), I. Collazo (O&B).                              | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss the narrative for the Muni consolidation incentive options deck                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran (EY), K. Cho (EY), J. Dorgo (EY) to ASES and muni open task questions and status.                                                                          | 0.50 | 720.00      | 360.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran (EY), to discuss edits to ASES option slides                                                                                                               | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Review first draft of ASES option analysis to provide comments to team                                                                                                                                      | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), T. Wintner (McK) to discuss ASES options.                                                                                                                           | 0.20 | 720.00      | 144.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Review government model of ASES with muni contributions at various FMAP levels                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Review revised ASES muni options deck to provide comments                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Draft ASES key considerations slide for consideration                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Complete final edits to ASES response deck                                                                                                                                                                  | 1.20 | 720.00      | 864.00                |
| Tague, Robert            | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Prepare summary takeaways for ASES deck prior to sharing with team                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss federal reserve facilities                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss presentation slides for fed funding facilities                                                                                       | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY), J Galasso (EY) and A Levine (EY) to discuss analysis of Puerto Rico-based companies lists generated from CapIQ and by QUEST                                       | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed  | Senior Manager     | 30-Apr-20       | T3 - Long Term Projections      | Participated in discussion to formulate response to AFFAF revenue estimate letter as requested by FOMB. Participants include S Tajuddin (EY), L Zhao (EY), J Mackie (EY), D Mullins (EY) and D Berger (EY). | 0.60 | 720.00      | 432.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review materials prepared by J Galasso (EY) re: Economic Stabilization Fund                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Participate in call with V Bernal (FOMB) to discuss DDEC VTP                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager | 30-Apr-20       | T3 - Long Term Projections | Review IRS letter re: EIP matters                                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tan, Riyandi            | Manager        | 30-Apr-20       | T3 - Plan of Adjustment    | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss updates to cash analysis presentation after client review.                                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Tan, Riyandi            | Manager        | 30-Apr-20       | T3 - Plan of Adjustment    | Revise cash analysis presentation after client review comments in advance of strategy session.                                                                                                                                                                                | 0.90 | 595.00      | 535.50                |
| Venkatramanan, Siddhu   | Manager        | 30-Apr-20       | T3 - Plan of Adjustment    | Update documentation for documents obtained for the 03 31 20 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 05/01/2020.                                                                    | 2.30 | 595.00      | 1,368.50              |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to discuss and update COVID weekly working group deliverable                                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Create State action summary for healthcare in COVID weekly update                                                                                                                                                                                                             | 1.40 | 245.00      | 343.00                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Create State action summary for State & Local governments in COVID weekly update                                                                                                                                                                                              | 1.70 | 245.00      | 416.50                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Create US treasury eligibility summary for COVID weekly update                                                                                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Finalize outline of fed stimulus phases for disclosure statement                                                                                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Finalize COVID weekly update for FOMB                                                                                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Update stimulus allocation and eligibility summary for CRF stimulus                                                                                                                                                                                                           | 2.10 | 245.00      | 514.50                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Update stimulus allocation and eligibility summary for healthcare stimulus                                                                                                                                                                                                    | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff          | 30-Apr-20       | T3 - Long Term Projections | Update stimulus allocation and eligibility summary for transit stimulus                                                                                                                                                                                                       | 0.70 | 245.00      | 171.50                |
| Zhao, Leqi              | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for Natalie with D. Mullins (EY), J Mackie (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                          | 0.40 | 245.00      | 98.00                 |
| Zhao, Leqi              | Staff          | 30-Apr-20       | T3 - Long Term Projections | Participated in discussion to formulate response to AFFAF revenue estimate letter as requested by FOMB. Participants include S Tajuddin (EY), L Zhao (EY), J Mackie (EY), D Mullins (EY) and D Berger (EY).                                                                   | 0.60 | 245.00      | 147.00                |
| Zhao, Leqi              | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare initial forecast with April 29 updated unemployment data for Act 154 revenue forecast                                                                                                                                                                                 | 2.20 | 245.00      | 539.00                |
| Zhao, Leqi              | Staff          | 30-Apr-20       | T3 - Long Term Projections | Prepare initial forecast with April 29 updated unemployment data for Alcohol revenue forecast                                                                                                                                                                                 | 2.40 | 245.00      | 588.00                |
| Zhao, Leqi              | Staff          | 30-Apr-20       | T3 - Long Term Projections | Refine initial forecast with April 29 updated unemployment data for Act 154 revenue forecast                                                                                                                                                                                  | 2.40 | 245.00      | 588.00                |
| Aubourg, Rene Wiener    | Senior Manager | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 720.00      | 288.00                |
| Ban, Menuka             | Manager        | 1-May-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), McKinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 595.00      | 1,011.50              |
| Ban, Menuka             | Manager        | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 595.00      | 238.00                |
| Berger, Daniel L.       | Senior         | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.       | Senior         | 1-May-20        | T3 - Long Term Projections | Prepare comparison tables for EY estimates to other estimates for 2020 Q4 / FY2021                                                                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Berger, Daniel L.       | Senior         | 1-May-20        | T3 - Long Term Projections | Prepare tax change percentage table for RAS team for use for their modeling for FOMB presentation                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Berger, Daniel L.       | Senior         | 1-May-20        | T3 - Long Term Projections | Updates to slides for FOMB presentation on economic estimates of COVID                                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy   | Manager | 1-May-20        | T3 - Long Term Projections | Provide feedback on the budget impact of the potential loan to CRIM from the CW summarizing how the PREPA loan in FY18 was structured                                                                                                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Update analysis in cash reporting workbook for March 31, 2020, cash balance update as of 05/01/2020.                                                                                                                                                                                                                                                                                        | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform analysis over download from Relativity platform as of 05/01/2020 to determine total number accounts in testing population as of 03/31/2020.                                                                                                                                                                                                                                         | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Highway and Transportation Authority account X-ERS at Banco de Desarrollo Economico (BDE) as of the 3/31/2020 testing period.                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X885 at Banco Santander as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X907 at Banco Santander as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Industrial Development Company account X915 at Banco Santander as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                           | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Office of Legislative Services account X786 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Office of Legislative Services account X797 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Office of Legislative Services account X808 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Office of Legislative Services account X819 at First Bank as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Electric Power Authority (PREPA) account X373 at Northern Trust as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Electric Power Authority (PREPA) account X174 at Northern Trust as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Electric Power Authority (PREPA) account X991 at Northern Trust as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X598 at BCOOP as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X599 at BCOOP as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X600 at BCOOP as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Comprehensive Cancer Center account X156 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Comprehensive Cancer Center account X164 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Comprehensive Cancer Center account X172 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Comprehensive Cancer Center account X199 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 1-May-20        | T3 - Plan of Adjustment    | Perform second level review of Comprehensive Cancer Center account X202 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 1-May-20        | T3 - Plan of Adjustment    | Participate in meeting with EY, O&B, and Proskauer to review current status of March 31, 2020 cash balances and information pending from account holders. Attendees include: A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), H. Bauer (O&B), J. Notario (O&B), I. Rodriguez (O&B) | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia  | Manager | 1-May-20        | T3 - Plan of Adjustment    | Review updated analysis of unresponsive agencies as of 05 01 20 to draft an action plan for obtaining outstanding financial institution information as of the 03 31 20 testing period.                                                                                                                                                                                                      | 2.10 | 595.00      | 1,249.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting with Proskauer to review account documentation for Ambac Rule 2004 requests.<br><br>Attendees include: P. Garcia (EY), S. Chawla (EY), L. Stafford (Proskauer), R. Kim (Proskauer), and E. Chernus (Proskauer).                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss UPR - Desarrollos Universitarios Inc accounts at Banco Santander as of March 31 2020 for reporting.<br><br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                                                                                                                                                                     | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Review AAFAF's Report: Summary of Cash Account Balances for Feb 2020.                                                                                                                                                                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Send email to R. Lopez (Conway) to follow up on receiving AAFAF's reporting workbook with 03 31 20 testing balances.                                                                                                                                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Perform analysis to assess how many accounts are pending second level review as of 05 01 20 for the 03 31 20 testing period.                                                                                                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X014 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X022 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Perform second level review of University of Puerto Rico account X087 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Research relationship between DUI Inc and UPR.                                                                                                                                                                                                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 1-May-20        | T3 - Plan of Adjustment         | Review supporting information for cash balances as of 12 31 19 for Office of Legislative Services account x786 at First Bank.                                                                                                                                                                                                                                                               | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                    | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Long Term Projections      | Participate in call with A Cruz (FOMB), R Tague (EY), A Chepenik (EY), I Parks (EY), J Moran (EY), and J Dorgo (EY) to discuss municipal transformation and implications on long-term projections                                                                                                                                                                                           | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss the proposed legislative and historical approach to muni consolidation.                                                                                                                                                                                    | 0.50 | 870.00      | 435.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY)                                                                                                               | 1.70 | 870.00      | 1,479.00              |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting with EY, O&B, and Proskauer to review current status of March 31, 2020 cash balances and information pending from account holders. Attendees include: A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), H. Bauer (O&B), J. Notario (O&B), I. Rodriguez (O&B) | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 1-May-20        | T3 - Long Term Projections      | Participate in FOMB strategy session discussion led by N Jaresko (FOMB) with FOMB board members and advisors                                                                                                                                                                                                                                                                                | 0.80 | 870.00      | 696.00                |
| Day,Timothy Sean      | Manager           | 1-May-20        | T3 - Long Term Projections      | Review coding changes to PREPA model that pushed freeze out an additional year                                                                                                                                                                                                                                                                                                              | 1.80 | 519.00      | 934.20                |
| Dorgo,Michael James   | Staff             | 1-May-20        | T3 - Long Term Projections      | Participate in a call with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the slide on the different laws that provide relief on ASES payments to municipalities                                                                                                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 1-May-20        | T3 - Long Term Projections      | Participate in a working session with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to update the muni consolidation incentive options deck with inputs from the call with FOMB.                                                                                                                                                                                                              | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 1-May-20        | T3 - Long Term Projections      | Participate in call with A Cruz (FOMB), R Tague (EY), A Chepenik (EY), I Parks (EY), J Moran (EY), and J Dorgo (EY) to discuss municipal transformation and implications on long-term projections                                                                                                                                                                                           | 0.90 | 245.00      | 220.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|------------------------|---------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss the proposed legislative and historical approach to muni consolidation. | 0.50 | 245.00      | 122.50                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Participate on a call with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the different local laws that provide relief on ASES payments to municipalities                             | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Include administration determination 20-11 to document library                                                                                                                                           | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Add FOMB Letters April 28 to 29 to document library for team review                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare a 6th update for the Muni ASES options deck with team input                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare a 7th update for the Muni ASES options deck with team input                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare a 8th update for the Muni ASES options deck with team input                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare a slide for summarizing ASES Law history and its impact on muni ASES calculations                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare an executive summary for Law 253 documentation for input to the Muni ASES options deck                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare an executive summary for Law 29 documentation for input to the Muni ASES options deck                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare an executive summary for Law 3 documentation for input to the Muni ASES options deck                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare an executive summary for Law 72 documentation for input to the Muni ASES options deck                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Prepare an initial draft slide to outline the Board Advisory Structure for team review                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Prepare synthesis on approved government actions related to COVID to date for team review                                                                                                                | 1.20 | 245.00      | 294.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Prepare executive summary for administration determination 20-11 for team review                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Prepare executive summary for FOMB Letters April 28 to 29 for team review                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Review Law 253 documentation for input to the Muni ASES options deck                                                                                                                                     | 0.60 | 245.00      | 147.00                |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Review Law 29 documentation for input to the Muni ASES options deck                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Review Law 3 documentation for input to the Muni ASES options deck                                                                                                                                       | 0.20 | 245.00      | 49.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Long Term Projections | Review Law 72 documentation for input to the Muni ASES options deck                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Dorgo, Michael James   | Staff   | 1-May-20        | T3 - Plan of Adjustment    | Prepare summary document of administration determination 20-11 for team review                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Dougherty, Ryan Curran | Senior  | 1-May-20        | T3 - Long Term Projections | Participate in meeting with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to discuss preliminary model build of COVID-19's impact on SRF fiscal plan revenue for FY21                                  | 0.60 | 445.00      | 267.00                |
| Dougherty, Ryan Curran | Senior  | 1-May-20        | T3 - Long Term Projections | Update TSA liquidity reforecast slide deck based on comments from J Santambrogio (EY).                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Dougherty, Ryan Curran | Senior  | 1-May-20        | T3 - Long Term Projections | Prepare draft analysis on AAFAP professional fees to determine allocation of measures.                                                                                                                   | 0.60 | 445.00      | 267.00                |
| Dougherty, Ryan Curran | Senior  | 1-May-20        | T3 - Long Term Projections | Review non iFCU SRF revenue build in updated draft FP.                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Galasso, Jenny M       | Manager | 1-May-20        | T3 - Long Term Projections | Participate in call with J Galasso (EY) and S Tajuddin (EY) to calculations for leverage capacity                                                                                                        | 0.60 | 595.00      | 357.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Galasso,Jenny M     | Manager        | 1-May-20        | T3 - Long Term Projections      | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss screening criteria for PR companies                                                                                                                                                                                                                                                                                  | 0.60 | 595.00      | 357.00                |
| Galasso,Jenny M     | Manager        | 1-May-20        | T3 - Long Term Projections      | Research CapIQ options to determine the best way to run a screening that would allow us to view the eligible Companies within Puerto Rico who could benefit from the federal funding facilities.                                                                                                                                                                                            | 1.60 | 595.00      | 952.00                |
| Galasso,Jenny M     | Manager        | 1-May-20        | T3 - Long Term Projections      | Prepare analysis of potential funds to be received related to COVID stimulus programs.                                                                                                                                                                                                                                                                                                      | 3.80 | 595.00      | 2,261.00              |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting with EY, O&B, and Proskauer to review current status of March 31, 2020 cash balances and information pending from account holders. Attendees include: A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), H. Bauer (O&B), J. Notario (O&B), I. Rodriguez (O&B) | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting with Proskauer to review account documentation for Ambac Rule 2004 requests.                                                                                                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Attendees include: P. Garcia (EY), S. Chawla (EY), L. Stafford (Proskauer), R. Kim (Proskauer), and E. Chernus (Proskauer).                                                                                                                                                                                                                                                                 |      |             |                       |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss UPR - Desarrollos Universitarios Inc accounts at Banco Santander as of March 31 2020 for reporting.                                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY)                                                                                                                                                                                                                                                                                                                  |      |             |                       |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Review analysis of unresponsive agencies to identify escalation procedures.                                                                                                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R. | Senior Manager | 1-May-20        | T3 - Plan of Adjustment         | Draft communication email to Proskauer relating to unresponsive agencies.                                                                                                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane  | Staff          | 1-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane  | Staff          | 1-May-20        | T3 - Long Term Projections      | Review bills enacted in states to provide grants to businesses for COVID-19 relief                                                                                                                                                                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane  | Staff          | 1-May-20        | T3 - Long Term Projections      | Compiling bills enacted in states to provide loans to businesses for COVID-19 relief                                                                                                                                                                                                                                                                                                        | 1.70 | 245.00      | 416.50                |
| Glavin,Amanda Jane  | Staff          | 1-May-20        | T3 - Long Term Projections      | Compiling bills enacted in states to provide tax cuts to businesses for COVID-19 relief                                                                                                                                                                                                                                                                                                     | 1.90 | 245.00      | 465.50                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                    | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Creditor Mediation Support | Review slide showing possible strategies to approach managing the cut percentage/threshold                                                                                                                                                                                                                                                                                                  | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Long Term Projections      | Participate in call with S Kite (EY) and C Good (EY) to discuss updates made to fiscal plan and associate IFCU allocations to facilitate checking of FP results                                                                                                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Long Term Projections      | Revise fiscal plan deliverables for McKinsey based on feedback from S Levy (EY)                                                                                                                                                                                                                                                                                                             | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Creditor Mediation Support | Review threshold/cut variance calculations to confirm consistencies in expected results for cost of cut increases at different thresholds                                                                                                                                                                                                                                                   | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Long Term Projections      | Participate in call with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY), and C Good (EY) to discuss pension section of upcoming fiscal plan narrative                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Long Term Projections      | Review percentage of ERS costs covered by fiscal plan to verify accuracy of impact on admin costs of removal of agency codes 218/219 from fiscal plan                                                                                                                                                                                                                                       | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Creditor Mediation Support | Revise deliverable for K Rifkind (FOMB) demonstrating cost / headcount impact of movement of the threshold / cut percentage                                                                                                                                                                                                                                                                 | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E     | Manager        | 1-May-20        | T3 - Creditor Mediation Support | Review consistency between past retiree/active headcounts by benefit level for threshold analysis update to K Rifkind (FOMB)                                                                                                                                                                                                                                                                | 0.90 | 519.00      | 467.10                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 445.00      | 756.50                |
| Kebhaj,Suhaib         | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 1-May-20        | T3 - Long Term Projections      | Prepare data request for PR DOL, to receive detailed disaggregated information on unemployment compensation by program, federal and state.                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior            | 1-May-20        | T3 - Long Term Projections      | Update unemployment estimates for COVID-19 update                                                                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Khan,Muhammad Suleman | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in meeting with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to discuss preliminary model build of COVD-19's impact on SRF fiscal plan revenue for FY21                                                                                                        | 0.60 | 445.00      | 267.00                |
| Kite,Samuel           | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with S Kite (EY) and C Good (EY) to discuss updates made to fiscal plan and associate IFCU allocations to facilitate checking of FP results                                                                                                               | 0.40 | 405.00      | 162.00                |
| Kite,Samuel           | Senior            | 1-May-20        | T3 - Long Term Projections      | Review Fiscal Plan results broken out by IFCU allocations                                                                                                                                                                                                                     | 1.40 | 405.00      | 567.00                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revision to the PRIDCO Fiscal Plan                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO Fiscal Plan Projections Overview.                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through revised version of PRIDCO Fiscal Plan.                                                                                                                                                             | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Revise PRIDCO Fiscal Plan to more accurately reflect assumptions made in PRIDCO model, per conversation with A. Levine (EY).                                                                                                                                                  | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Draft PRIDCO Fiscal Plan in accordance with assumed COVID-19 impact to cash projections.                                                                                                                                                                                      | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Review Fiscal Plan 5-year projections tab of the PRIDCO Business Plan spreadsheet.                                                                                                                                                                                            | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan        | Senior            | 1-May-20        | T3 - Long Term Projections      | Review Fiscal Plan Annual projections tab of the PRIDCO Business Plan spreadsheet.                                                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revision to the PRIDCO Fiscal Plan                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO Fiscal Plan Projections Overview.                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through revised version of PRIDCO Fiscal Plan.                                                                                                                                                             | 1.80 | 445.00      | 801.00                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Prepare PRIDCO FP presentation - Chapter 1 - apply new language and exhibits                                                                                                                                                                                                  | 1.40 | 445.00      | 623.00                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Prepare PRIDCO FP presentation - Chapter 2 - apply new language and exhibits                                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Revise PRIDCO exhibit for the FP report - apply changes to exhibits discuss on the call                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Revise PRIDCO FP presentation - Chapter 1 - apply changes to exhibits and language discuss on the call                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Revise PRIDCO FP presentation - Chapter 2 - apply changes to exhibits and language discuss on the call                                                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior            | 1-May-20        | T3 - Long Term Projections      | Revise PRIDCO FP presentation - the whole presentation - quick changes to exhibits on the call                                                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R          | Partner/Principal | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                      | 0.80 | 721.00      | 576.80                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy, Sheva R            | Partner/Principal  | 1-May-20        | T3 - Long Term Projections      | Participate in call with C Ortiz (FOMB), M Lopez (FOMB), S Levy (EY), and C Good (EY) to discuss pension section of upcoming fiscal plan narrative                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy, Sheva R            | Partner/Principal  | 1-May-20        | T3 - Creditor Mediation Support | Review summary of projected PayGo costs with movement of cut parameters                                                                                                                                                                                                       | 0.80 | 721.00      | 576.80                |
| Maciejewski, Brigid Jean | Manager            | 1-May-20        | T3 - Plan of Adjustment         | Research Phase 3.5 in preparation of COVID-19 disclosure statement                                                                                                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Maciejewski, Brigid Jean | Manager            | 1-May-20        | T3 - Plan of Adjustment         | Research Phase 4 in preparation of COVID-19 disclosure statement                                                                                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Maciejewski, Brigid Jean | Manager            | 1-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                                                          | 1.90 | 595.00      | 1,130.50              |
| Maciejewski, Brigid Jean | Manager            | 1-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Emergency Bills 1-3                                                                                                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Mackie, James            | Executive Director | 1-May-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), McKinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 810.00      | 1,377.00              |
| Mackie, James            | Executive Director | 1-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 810.00      | 324.00                |
| Mackie, James            | Executive Director | 1-May-20        | T3 - Long Term Projections      | Review PR eligibility for tax credits                                                                                                                                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Mackie, James            | Executive Director | 1-May-20        | T3 - Long Term Projections      | Review and organize QUEST PR teams and work                                                                                                                                                                                                                                   | 0.40 | 810.00      | 324.00                |
| Malhotra, Gaurav         | Partner/Principal  | 1-May-20        | T3 - Long Term Projections      | Participate in FOMB strategy session discussion led by N Jaresko (FOMB) with FOMB board members and advisors                                                                                                                                                                  | 0.80 | 870.00      | 696.00                |
| Malhotra, Gaurav         | Partner/Principal  | 1-May-20        | T3 - Long Term Projections      | Review of presentation on cash forecast for CW and component units to be presented to N Jaresko (FOMB)                                                                                                                                                                        | 0.70 | 870.00      | 609.00                |
| Meyer, Zachary Kevin     | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in meeting with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to discuss preliminary model build of COVID-19's impact on SRF fiscal plan revenue for FY21                                                                                                       | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in a call with CRIM, G. Ojeda (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss CRIM's counterproposal on the repayment plan for FY20 PayGo and ASES obligation                                                                                             | 0.90 | 445.00      | 400.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in a call with J. Dorgo (EY) and J. Moran-Eserski (EY) to review the slide on the different laws that provide relief on ASES payments to municipalities                                                                                                           | 0.30 | 445.00      | 133.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in a working session with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to update the muni consolidation incentive options deck with inputs from the call with FOMB.                                                                                                | 0.70 | 445.00      | 311.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in call with A Cruz (FOMB), R Tague (EY), A Chepenik (EY), I Parks (EY), J Moran (EY), and J Dorgo (EY) to discuss municipal transformation and implications on long-term projections                                                                             | 0.90 | 445.00      | 400.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss the proposed legislative and historical approach to muni consolidation.                                                                      | 0.50 | 445.00      | 222.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM meeting and ASES details                                                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Participate on a call with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the different local laws that provide relief on ASES payments to municipalities                                                                                                  | 0.40 | 445.00      | 178.00                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Prepare a memo for N. Jaresko (FOMB) summarizing CRIM's counter proposal on FY20 PayGo and ASES repayment plan                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Review the latest deck on long-term consolidation strategy for municipalities for accuracy prior to sharing with the client                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Update the deck highlighting the different options for allocating incremental federal funds to municipalities to incorporate feedback received from the client                                                                                                                | 1.40 | 445.00      | 623.00                |
| Moran-Eserski, Javier    | Senior             | 1-May-20        | T3 - Long Term Projections      | Update the memo for N. Jaresko (FOMB) summarizing CRIM's counter proposal on FY20 PayGo and ASES repayment plan to incorporate feedback received from the client                                                                                                              | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 1-May-20        | T3 - Long Term Projections        | Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 810.00      | 1,377.00              |
| Mullins, Daniel R   | Executive Director | 1-May-20        | T3 - Long Term Projections        | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                   | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 1-May-20        | T3 - Long Term Projections        | COVID-19 - Preparation of presentation highlight for COVID-19 working group meeting and planning and tasking of the response to FOMB inquiries                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R   | Executive Director | 1-May-20        | T3 - Long Term Projections        | COVID-19 - Application of the 1970's-80's cutback management lessons to the governance situation of Puerto Rico                                                                                                                                                               | 0.90 | 810.00      | 729.00                |
| Mullins, Daniel R   | Executive Director | 1-May-20        | T3 - Long Term Projections        | COVID-19 - Prepare for call to discuss COVID implications to fiscal plan forecast.                                                                                                                                                                                            | 0.20 | 810.00      | 162.00                |
| Neziroski, David    | Staff              | 1-May-20        | T3 - Fee Applications / Retention | Continue to review exhibit B for March application                                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Panagiotakis, Sofia | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), R. Tague (EY) to discuss Law 29 solution structure, CRIM liquidity facility and budgeting requirements for FY20 and FY21                                                                  | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 1-May-20        | T3 - Long Term Projections        | Participate in a working session with I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to update the muni consolidation incentive options deck with inputs from the call with FOMB.                                                                                                | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 1-May-20        | T3 - Long Term Projections        | Participate in call with A Cruz (FOMB), R Tague (EY), A Chepenik (EY), I Parks (EY), J Moran (EY), and J Dorgo (EY) to discuss municipal transformation and implications on long-term projections                                                                             | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 1-May-20        | T3 - Long Term Projections        | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss the proposed legislative and historical approach to muni consolidation.                                                                      | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 1-May-20        | T3 - Long Term Projections        | Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 595.00      | 1,011.50              |
| Parks, Ian          | Manager            | 1-May-20        | T3 - Long Term Projections        | Prepare summary slides for FOMB communications department in relation to monies received to date from COVID stimulus packages                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Participate in call with N Jaresko (FOMB), Mckinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY) | 1.70 | 720.00      | 1,224.00              |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Participate in call with R Fuentes (FOMB) to discuss individual rebate and funding analysis in response to request from N Jaresko (FOMB)                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Review latest federal stimulus status and unemployment figures informing fiscal plan in preparation for presentation to FOMB team on weekly COVID working group call                                                                                                          | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Prepare response to S Negron regarding analysis to identify population of individuals that may fall outside of the bounds for Fed Funds rebate programs                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Review and prepare update to population and additional non-eligible estimates Phase II PR individual checks analysis                                                                                                                                                          | 1.60 | 720.00      | 1,152.00              |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Review and update response to FOMB press team regarding Fed Funds received by Puerto Rico to date                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Review preliminary estimates on non-filer population estimates prepared by Hacienda                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 1-May-20        | T3 - Long Term Projections        | Review State actions draft prepared in response to request from N Jaresko to cover business grants in individual stimulus provisions                                                                                                                                          | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman           | Staff  | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Insurance Fund State Corporation account X134 at Banco Popular as of the 03/31/2020 testing period.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Insurance Fund State Corporation account X386 at Banco Popular as of the 03/31/2020 testing period.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X448 at Banco Popular as of the 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Teacher Retirement System account X244 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X598 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X205 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X627 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X474 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Trade and Export Company account X004 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X402 at Banco Popular as of the 03/31/2020 testing period.                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X410 at Banco Popular as of the 03/31/2020 testing period.                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X429 at Banco Popular as of the 03/31/2020 testing period.                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Public Housing Administration account X445 at Banco Popular as of the 03/31/2020 testing period.                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X820 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X126 at Banco Popular as of the 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Comprehensive Cancer Center account X074 at Banco Popular as of the 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Comprehensive Cancer Center account X082 at Banco Popular as of the 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Comprehensive Cancer Center account X104 at Banco Popular as of the 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Comprehensive Cancer Center account X120 at Banco Popular as of the 03/31/2020 testing period.                                                                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X228 at Banco Popular as of the 03/31/2020 testing period.                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X236 at Banco Popular as of the 03/31/2020 testing period.                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Municipal Finance Corporation (COFIM) account X244 at Banco Popular as of the 03/31/2020 testing period.                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account at Banco de Desarrollo Economico (BDE) as of the 03/31/2020 testing period.                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Institutional Trust of the National Guard of Puerto Rico account X913 at Banco Santander as of the 03/31/2020 testing period.                                                                                | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X252 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X254 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X255 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X256 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X257 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X514 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X251 at BNY Mellon as of the 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X524 at Banco Popular as of the 03/31/2020 testing period.                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X112 at Banco Popular as of the 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Fine Arts Center Corporation account X139 at Banco Popular as of the 03/31/2020 testing period.                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Senate account X676 at First Bank as of the 03/31/2020 testing period.                                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X541 at Scotiabank as of the 03/31/2020 testing period.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account at Banco de Desarrollo Economico (BDE) as of the 03/31/2020 testing period.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X885 at Banco Santander as of the 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X907 at Banco Santander as of the 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Industrial Development Company account X915 at Banco Santander as of the 03/31/2020 testing period.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Office of Legislative Services account X786 at First Bank as of the 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Office of Legislative Services account X797 at First Bank as of the 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Office of Legislative Services account X808 at First Bank as of the 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Office of Legislative Services account X819 at First Bank as of the 03/31/2020 testing period.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X373 at Northern Trust as of the 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X174 at Northern Trust as of the 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X991 at Northern Trust as of the 03/31/2020 testing period.                                              | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X598 at BCOOP as of the 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X599 at BCOOP as of the 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of University of Puerto Rico account X600 at BCOOP as of the 03/31/2020 testing period.                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Prepare draft email to Model Forest to follow up on outstanding items for bank account information as of 03/31/2020 testing period cash balances requests.                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Send email to Model Forest to follow up on outstanding items for bank account information as of 03/31/2020 testing period cash balances requests.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review updated signatory information for Puerto Rico Police Bureau for 03/31/2020 testing period to ensure all information is obtained.                                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X000 as of 5/1/2020.                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X001 as of 5/1/2020.                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Puerto Rico Public Finance Corporation for account ending in X003 as of 5/1/2020.                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/21/2020, for Government Development Bank For Puerto Rico account ending in X208 for 03/31/2020 testing period.                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 4/21/2020, for Government Development Bank For Puerto Rico account ending in X604 for 03/31/2020 testing period.                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review Citibank bank statement received on 4/21/2020, for Government Development Bank For Puerto Rico account ending in X126 for 03/31/2020 testing period.                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review Citibank bank statement received on 4/21/2020, for Government Development Bank For Puerto Rico account ending in X118 for 03/31/2020 testing period.                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review Citibank bank statement received on 4/21/2020, for Government Development Bank For Puerto Rico account ending in X134 for 03/31/2020 testing period.                                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Integrated Transport Authority for account ending in X839 as of 5/1/2020.                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Integrated Transport Authority for account ending in X855 as of 5/1/2020.                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 1-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Integrated Transport Authority for account ending in X863 as of 5/1/2020.                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff  | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X373 at Northern Trust as of 3/31/2020 testing period.                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X174 at Northern Trust as of 3/31/2020 testing period.                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X991 at Northern Trust as of 3/31/2020 testing period.                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X991 at Northern Trust as of 12/31/2020 testing period.                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 1-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Comprehensive Cancer Center account X156 at Banco Popular as of 3/31/2020 testing period.                                                                                                                    | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X164 at Banco Popular as of 3/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X172 at Banco Popular as of 3/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X199 at Banco Popular as of 3/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Comprehensive Cancer Center account X202 at Banco Popular as of 3/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Review list of outstanding cash balance requests as of 5/1/2020 for 3/31/2020 testing period from Oriental Bank                                | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Prepare draft email to Oriental Bank to follow up on outstanding items as of 5/1/2020 for 3/31/2020 testing period cash balances requests      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Review outstanding request from Northern Trust as of 5/1/2020 for 3/31/2020 testing period for PREPA account ending X100                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Review outstanding request from Northern Trust as of 5/1/2020 for 3/31/2020 testing period for PREPA account ending X324                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Prepare draft email to Northern Trust to follow up on outstanding items as of 5/1/2020 for 3/31/2020 testing period cash balances requests     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X455 at Banco Santander as of 3/31/2020 testing period.     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X315 at Banco Santander as of 3/31/2020 testing period.     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X713 at Banco Santander as of 3/31/2020 testing period.     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X439 at Banco Santander as of 3/31/2020 testing period.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X447 at Banco Santander as of 3/31/2020 testing period.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X463 at Banco Santander as of 3/31/2020 testing period.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X792 at Banco Santander as of 3/31/2020 testing period.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X593 at Banco Santander as of 3/31/2020 testing period.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Economic Development and Commerce account X138 at Banco Santander as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Economic Development and Commerce account X268 at Banco Santander as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Economic Development and Commerce account X057 at Banco Santander as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X036 at Citibank as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X366 at Banco Santander as of 3/31/2020 testing period.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X951 at Banco Santander as of 3/31/2020 testing period.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X798 at Banco Santander as of 3/31/2020 testing period.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of University of Puerto Rico account X469 at Banco Santander as of 3/31/2020 testing period.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X455 at Banco Santander as of 12/31/2019 testing period.    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 1-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X315 at Banco Santander as of 12/31/2019 testing period.    | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X713 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X439 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X447 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X463 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X792 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Public Broadcasting Corporation account X593 at Banco Santander as of 12/31/2019 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 3/31/2020 testing period for University of Puerto Rico account X380 to reflect update in cash balance.                                                                             | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 3/31/2020 testing period for University of Puerto Rico account X014 to reflect updated in cash balance.                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 3/31/2020 testing period for University of Puerto Rico account X022 to reflect updated in cash balance.                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 3/31/2020 testing period for University of Puerto Rico account X087 to reflect updated in cash balance.                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 3/31/2020 testing period for University of Puerto Rico account X469 to reflect updated in cash balance.                                                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 12/31/2019 testing period for University of Puerto Rico account X380 to reflect updated in cash balance.                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 12/31/2019 testing period for University of Puerto Rico account X014 to reflect updated in cash balance.                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 12/31/2019 testing period for University of Puerto Rico account X022 to reflect updated in cash balance.                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 12/31/2019 testing period for University of Puerto Rico account X087 to reflect updated in cash balance.                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review testing documentation for 12/31/2019 testing period for University of Puerto Rico account X469 to reflect updated in cash balance.                                                                           | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review available restriction documentation for University of Puerto Rico account X380 to determine if funds are managed by UPR.                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review available restriction documentation for University of Puerto Rico account X014 to determine if funds are managed by UPR.                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review available restriction documentation for University of Puerto Rico account X022 to determine if funds are managed by UPR.                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review available restriction documentation for University of Puerto Rico account X087 to determine if funds are managed by UPR.                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Review available restriction documentation for University of Puerto Rico account X469 to determine if funds are managed by UPR.                                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss UPR - Desarrollos Universitarios Inc accounts at Banco Santander as of March 31 2020 for reporting.<br>Attendees include: P. Garcia (EY), S. Chawla (EY), D. Sanchez-Riveron (EY) | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff              | 1-May-20        | T3 - Plan of Adjustment         | Prepare draft email to University of Puerto Rico to follow up on accounts associated with "Desarrollos Universitarios Inc (DUI)" to determine if funds are managed by the UPR                                       | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                            | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 1-May-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), R. Tague (EY) to discuss Law 29 solution structure, CRIM liquidity facility and budgeting requirements for FY20 and FY21        | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                    | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), McKinsey, A Wolfe (FOMB), and EY to discuss COVID implications to fiscal plan forecast. EY participants: J Santambrogio (EY), A Chepenik (EY), J Mackie (EY), D Mullins (EY), M Ban (EY), A Kabaj (EY), D Patel (EY), I Parks (EY)                                                                                                               | 1.70 | 810.00      | 1,377.00              |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Plan of Adjustment         | Participate in meeting with EY, O&B, and Proskauer to review current status of March 31, 2020 cash balances and information pending from account holders. Attendees include: A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), H. Bauer (O&B), J. Notario (O&B), I. Rodriguez (O&B) | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Long Term Projections      | Prepare analysis of potential alternative treatment of FY20 revenues being delayed into FY21 as a result of COVID - 19                                                                                                                                                                                                                                                                      | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Plan of Adjustment         | Prepare final version of presentation on cash forecast for CW and component units to be presented to N Jaresko (FOMB)                                                                                                                                                                                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Long Term Projections      | Review COVID-19 economic impact slides in preparation for call with FOMB Executive Director                                                                                                                                                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan | Executive Director | 1-May-20        | T3 - Long Term Projections      | Review fiscal plan projections prepared by McKinsey to analyze economic impact from COVID-19                                                                                                                                                                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Sarna, Shavi       | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), R. Tague (EY) to discuss Law 29 solution structure, CRIM liquidity facility and budgeting requirements for FY20 and FY21                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Stricklin, Todd    | Senior             | 1-May-20        | T3 - Long Term Projections      | Calculate PREPA liability projections over 40 years assuming the marginal FOMB cut with a system freeze at 7/1/2021                                                                                                                                                                                                                                                                         | 1.30 | 405.00      | 526.50                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in a call with CRIM, G. Ojeda (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss CRIM's counterproposal on the repayment plan for FY20 PayGo and ASER obligation                                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in call with A Cruz (FOMB), R Tague (EY), A Chepenik (EY), I Parks (EY), J Moran (EY), and J Dorgo (EY) to discuss municipal transformation and implications on long-term projections                                                                                                                                                                                           | 0.90 | 720.00      | 648.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) to discuss the proposed legislative and historical approach to muni consolidation.                                                                                                                                                                                    | 0.50 | 720.00      | 360.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Sarna (EY), S. Panagiotakis (EY), R. Tague (EY) to discuss Law 29 solution structure, CRIM liquidity facility and budgeting requirements for FY20 and FY21                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM meeting and ASER details                                                                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Participate on a call with R. Tague (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the different local laws that provide relief on ASER payments to municipalities                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Draft ASER options slide for consideration by team in ASER deck                                                                                                                                                                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Edit latest draft of ASER deck prior to sending back to team for additional analysis                                                                                                                                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Review AAFAP calculation of ASER estimate to compare to ASER budget amounts                                                                                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 1-May-20        | T3 - Long Term Projections      | Review ASER provided detail regarding calculation of muni level ASER                                                                                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review ASES related laws for potential considerations in ASES analysis for fiscal plan purposes                                                                                                                                                                                                                                                                                             | 1.60 | 720.00      | 1,152.00              |
| Tague,Robert           | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review draft CRIM muni loan term sheet to provide initial comments back to Proskauer team                                                                                                                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review status update prepared for Judge Swain in regards to efforts expended surrounding Law 29 solution.                                                                                                                                                                                                                                                                                   | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review updated ASES options deck with 4th option added to provide comments                                                                                                                                                                                                                                                                                                                  | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Participate in call with J Galasso (EY) and S Tajuddin (EY) to calculations for leverage capacity                                                                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Participate in call with J Galasso (EY) and S Tajuddin (EY) to discuss screening criteria for PR companies                                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Prepare schematic to summarize flow of funding in Fed facilities under CARES act                                                                                                                                                                                                                                                                                                            | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Research bank loan portfolios to extrapolate range of impacts of Fed Facilities in PR                                                                                                                                                                                                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review PR screened company list to identify excludable borrowers from CARES act fed facility pool                                                                                                                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review screened list to eliminate global companies from Main Street lending estimates                                                                                                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 1-May-20        | T3 - Long Term Projections | Review screening criteria for economic stabilization benefit to PR                                                                                                                                                                                                                                                                                                                          | 1.70 | 720.00      | 1,224.00              |
| Thomas,Richard I       | Partner/Principal  | 1-May-20        | T3 - Plan of Adjustment    | Participate in meeting with EY, O&B, and Proskauer to review current status of March 31, 2020 cash balances and information pending from account holders. Attendees include: A. Chepenik (EY), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), H. Bauer (O&B), J. Notario (O&B), I. Rodriguez (O&B) | 0.60 | 870.00      | 522.00                |
| Venkatramanan,Siddhu   | Manager            | 1-May-20        | T3 - Plan of Adjustment    | Update fields within Relativity workspace to implement changes for the 03/31/2020 testing period for the week ending 05/01/2020.                                                                                                                                                                                                                                                            | 2.10 | 595.00      | 1,249.50              |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Research COVID-19 Fed stimulus small business support allocations being distributed across States (CA, FL, MA, IL)                                                                                                                                                                                                                                                                          | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Research COVID-19 Fed stimulus small business support allocations being distributed across States (TN, NJ, NC, WI, NY, TX)                                                                                                                                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Research economic stabilization fund lending institutions participating in ESF from CARES Act                                                                                                                                                                                                                                                                                               | 1.80 | 245.00      | 441.00                |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Update ESF allocation estimate and rationale for PR in master tracking document from CARES Act ESF research                                                                                                                                                                                                                                                                                 | 1.30 | 245.00      | 318.50                |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Update PR disclosure statement to reflect allocations to PR and refine definitions of CARES Act                                                                                                                                                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Update PR disclosure statement to reflect allocations to PR and refine definitions of phase I & II of COVID fed stimulus                                                                                                                                                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| Young,Ryan             | Staff              | 1-May-20        | T3 - Long Term Projections | Update State summary document for PR allocation from on State small business research                                                                                                                                                                                                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Zhao,Leqi              | Staff              | 1-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing updated state COVID-19 responses with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi              | Staff              | 1-May-20        | T3 - Long Term Projections | Review annual total other miscellaneous tax revenue data until March for other miscellaneous tax revenue forecast                                                                                                                                                                                                                                                                           | 1.80 | 245.00      | 441.00                |
| Ban,Menuka             | Manager            | 2-May-20        | T3 - Long Term Projections | Respond to economic stabilization questions to respond to client                                                                                                                                                                                                                                                                                                                            | 0.90 | 595.00      | 535.50                |
| Santambrogio,Juan      | Executive Director | 2-May-20        | T3 - Long Term Projections | Review supporting documentation submitted by the Government regarding parametric insurance policy                                                                                                                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Dorgo,Michael James    | Staff              | 3-May-20        | T3 - Plan of Adjustment    | Prepare executive summary slides for executive order 2020-026 to 2020-037 for the "Approved government action related to COVID" deck                                                                                                                                                                                                                                                        | 1.80 | 245.00      | 441.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James    | Staff              | 3-May-20        | T3 - Plan of Adjustment    | Prepare executive summary slides for treasury administration determination 2020-11 to 2020-12 for the "Approved government action related to COVID" deck                                                                                                            | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James    | Staff              | 3-May-20        | T3 - Plan of Adjustment    | Prepare executive summary slides for treasury informative bulletin 2020-09 to 2020-10 for the "Approved government action related to COVID" deck                                                                                                                    | 0.80 | 245.00      | 196.00                |
| Levine,Adam            | Senior             | 3-May-20        | T3 - Long Term Projections | Revise PRIDCO FP model - bridge analysis structure based on internal comments                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam            | Senior             | 3-May-20        | T3 - Long Term Projections | Revise PRIDCO FP presentation bridge analysis exhibit based on internal comments                                                                                                                                                                                    | 0.20 | 445.00      | 89.00                 |
| Panagiotakis,Sofia     | Senior Manager     | 3-May-20        | T3 - Long Term Projections | Review the Draft fiscal plan dated 5/2 to understand impact to FY21 for revenue and expenses.                                                                                                                                                                       | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia     | Senior Manager     | 3-May-20        | T3 - Long Term Projections | Review the Government's Fiscal Plan to understand revenue and expense assumptions in FY21.                                                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Santambrogio,Juan      | Executive Director | 3-May-20        | T3 - Plan of Adjustment    | Review draft Disclosure Statement language on economic impact of COVID-19                                                                                                                                                                                           | 0.70 | 810.00      | 567.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-May-20        | T3 - Long Term Projections | Prepare response to M Ban (EY) to discuss economic stabilization fund metrics                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-May-20        | T3 - Plan of Adjustment    | Edit disclosure statement draft on COVID relief topics                                                                                                                                                                                                              | 1.40 | 720.00      | 1,008.00              |
| Tajuddin,Salman Naveed | Senior Manager     | 3-May-20        | T3 - Long Term Projections | Edit fiscal plan narrative for PRIDCO to incorporate revised projections                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 3-May-20        | T3 - Long Term Projections | Edit fiscal plan overview slides for PRIDCO to incorporate revised projections                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener    | Senior Manager     | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 720.00      | 504.00                |
| Aubourg,Rene Wiener    | Senior Manager     | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                | 0.60 | 720.00      | 432.00                |
| Aubourg,Rene Wiener    | Senior Manager     | 4-May-20        | T3 - Long Term Projections | Prepare diagnostic tests of different specifications for econometric forecast of the effects of covid-19 on employment and economic output in Puerto Rico in 2020 and in 2021.                                                                                      | 2.60 | 720.00      | 1,872.00              |
| Aubourg,Rene Wiener    | Senior Manager     | 4-May-20        | T3 - Long Term Projections | Run different specifications of econometric models to forecast the impact of covid-19 on employment and economic output in Puerto Rico in 2020 and 2021 under various assumptions.                                                                                  | 2.90 | 720.00      | 2,088.00              |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan | 0.80 | 595.00      | 476.00                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), S Tajuddin (EY), M Ban (EY), and C Montilla (FOMB) to discuss procurement best practices memo need                                                                                                                         | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Participate in call with M Ban (EY) and D Patel (EY) to discuss follow ups to revenue call with R Fuentes (FOMB) and McKinsey                                                                                                                                       | 0.20 | 595.00      | 119.00                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 595.00      | 416.50                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Review materials on unemployment forecast regression output                                                                                                                                                                                                         | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Review of state response from Amanda to sent email to the team for next steps                                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager            | 4-May-20        | T3 - Long Term Projections | Review procurement prior memos to identify next steps in the research                                                                                                                                                                                               | 1.10 | 595.00      | 654.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name              | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------|---------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Berger, Daniel L. | Senior  | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan | 0.80 | 445.00      | 356.00                |
| Berger, Daniel L. | Senior  | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 445.00      | 311.50                |
| Berger, Daniel L. | Senior  | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                | 0.60 | 445.00      | 267.00                |
| Berger, Daniel L. | Senior  | 4-May-20        | T3 - Long Term Projections | Build additional SAS model to run econometric models for US to PR unemployment rates                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Berger, Daniel L. | Senior  | 4-May-20        | T3 - Long Term Projections | Build state model to estimate relationship between US and PR unemployment rates                                                                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Participate in call with the Department of State, AAFAF, V Bernal (FOMB), and J Burr (EY) to discuss the current status of the consolidation with Education Council implementation                                                                                  | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Participate in call with the Finance Commission Office, AAFAF, V Bernal (FOMB), and J Burr (EY) to discuss the current status of the consolidation implementation                                                                                                   | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Participate in meeting with G Ojeda (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the PROMESA 201(a) letter for the COFINA fiscal plan update                                                                                             | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), S Saran (EY), R Tan (EY), R Dougherty (EY) and J Burr (EY) to discuss the implementation of FY21 budget decisions by the FOMB in the upcoming fiscal plan                                                          | 0.70 | 595.00      | 416.50                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Participate in meeting with S Sarna (EY) and J Burr (EY) to discuss the Alight Solutions contract with ERS and the proposed DC plan implementation in FY21                                                                                                          | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Prepare proposed 201(a) and 202(a) letter for COFINA to initiate a 2020 fiscal plan and FY21 budget processes                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Provide feedback on the proposed budget revisions to be included in the upcoming fiscal plan certification                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy      | Manager | 4-May-20        | T3 - Long Term Projections | Review the proposed PBA costs by gov't entity provided by PBA as opposed to OMB's Sabana submission to include in the forthcoming fiscal plan                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chan, Jonathan    | Senior  | 4-May-20        | T3 - Plan of Adjustment    | Perform second level review of Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X559 at Morgan Stanley Smith Barney LLC as of the 3/31/2020 testing period.                                                | 0.10 | 445.00      | 44.50                 |
| Chan, Jonathan    | Senior  | 4-May-20        | T3 - Plan of Adjustment    | Perform analysis over download from Relativity platform as of 05/04/2020 to determine restriction classifications for the testing population as of 03/31/2020.                                                                                                      | 2.80 | 445.00      | 1,246.00              |
| Chan, Jonathan    | Senior  | 4-May-20        | T3 - Plan of Adjustment    | Update formulas in reporting workbook for March 31, 2020, cash balance update to pull information for updated Relativity platform analyses as of 05/04/2020.                                                                                                        | 2.90 | 445.00      | 1,290.50              |
| Chan, Jonathan    | Senior  | 4-May-20        | T3 - Plan of Adjustment    | Perform analysis over download from Relativity platform as of 05/04/2020 to determine total number accounts in testing population as of 03/31/2020.                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Chawla, Sonia     | Manager | 4-May-20        | T3 - Plan of Adjustment    | Participate in meeting with McKinsey to review the December 2019 Cash Balances Report.- Attendees include: J. Santambrogio (EY), P. Garcia (EY), S. Chawla (EY), J. Ivers (McKinsey), D. Udom (McKinsey), O. Shah (McKinsey)                                        | 0.50 | 595.00      | 297.50                |
| Chawla, Sonia     | Manager | 4-May-20        | T3 - Plan of Adjustment    | Review updated analysis with additional information as of 05 04 20 for ERS restriction classifications to address questions from R. Kim (Proskauer).                                                                                                                | 0.90 | 595.00      | 535.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Send email to R. Kim (Proskauer) with information from the updated analysis for ERS restriction classifications.                                                                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Perform analysis to assess what information is outstanding from financial institutions as of 05 04 20 for the 03 31 20 testing period.                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Perform analysis to assess what information is outstanding from account holders as of 05 04 20 for the 03 31 20 testing period.                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Prepare comparison of FOMB balances and AAFAF balances for the 03 31 20 testing period in financial institution documentation reviewed as of 05 04 20.                                                                                                                      | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Analyze differences between FOMB balances and AAFAF balances as of 05 04 20 for UPR.                                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Analyze differences between FOMB balances and AAFAF balances as of 05 04 20 for HFA.                                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Analyze differences between FOMB balances and AAFAF balances as of 05 04 20 for AAFAF as an agency.                                                                                                                                                                         | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Review HFA Banco Popular account X445 to assess when the account was closed.                                                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Review HFA Banco Popular account X488 to assess when the account was closed.                                                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Review the analysis on total cash balance as of 05 04 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 4-May-20        | T3 - Plan of Adjustment         | Perform independent analysis of total cash balances for reporting as of 05 04 20 for the 03 31 20 testing period.                                                                                                                                                           | 2.10 | 595.00      | 1,249.50              |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Long Term Projections      | Discuss population not covered by federal aid with D Patel (EY) and A Chepenik (EY)                                                                                                                                                                                         | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss options for the proposed legislative approach to muni consolidation                                                                                        | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), S. Negron (FOMB), A. Cruz (FOMB), G. Ojeda (FOMB, R. Fuentes (FOMB), N. Jaresko (FOMB) to discuss the proposed legislative approach to muni consolidation with FOMB. | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Plan of Adjustment         | Participate in call with J El Koury (FOMB), K Rifkind (FOMB), P Possinger (Proskauer), S Levy (EY), A Chepenik (EY) to discuss plan of adjustment alternatives                                                                                                              | 0.40 | 870.00      | 348.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                    | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                    | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 4-May-20        | T3 - Long Term Projections      | Edit Act 29 communication based on letter received from mayors                                                                                                                                                                                                              | 0.80 | 870.00      | 696.00                |
| Culp,Noelle B.        | Staff             | 4-May-20        | T3 - Creditor Mediation Support | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                            | 0.30 | 271.00      | 81.30                 |
| Culp,Noelle B.        | Staff             | 4-May-20        | T3 - Creditor Mediation Support | Calculate impact of updating cut threshold to 2500 at various percentages for ERS participants                                                                                                                                                                              | 1.80 | 271.00      | 487.80                |
| Dorgo,Michael James   | Staff             | 4-May-20        | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), I. Parks (EY), J. Dorgo (EY) to revise the narrative for the proposed legislative approach to muni consolidation.                                                                                                      | 1.90 | 245.00      | 465.50                |
| Dorgo,Michael James   | Staff             | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss options for the proposed legislative approach to muni consolidation                                                                                        | 1.10 | 245.00      | 269.50                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 4-May-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), S. Negron (FOMB), A. Cruz (FOMB), G. Ojeda (FOMB, R. Fuentes (FOMB), N. Jaresko (FOMB) to discuss the proposed legislative approach to muni consolidation with FOMB. | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff          | 4-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss FOMB inputs to the proposed legislative approach to muni consolidation and Fiscal Plan                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff          | 4-May-20        | T3 - Plan of Adjustment    | Prepare an appendix table for all government actions related to COVID to date for the "Approved government actions related to COVID" deck                                                                                                                                   | 1.60 | 245.00      | 392.00                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the FP working model received on 5/2                                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey               | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                                           | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU budget forecast with the Fiscal Plan                                                                                                                          | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU forecast in the Fiscal Plan with FY21 budget                                                                                                                  | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior         | 4-May-20        | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), S Saran (EY), R Tan (EY), R Dougherty (EY) and J Burr (EY) to discuss the implementation of FY21 budget decisions by the FOMB in the upcoming fiscal plan                                                                  | 0.70 | 445.00      | 311.50                |
| Galasso,Jenny M       | Manager        | 4-May-20        | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY), J Galasso (EY), P Mizzi (EY), R Young (EY) to align on weekly priorities and refine fed stimulus funding allocations for PR                                                                                            | 0.30 | 595.00      | 178.50                |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Participate in meeting with McKinsey to review the December 2019 Cash Balances Report.- Attendees include: J. Santambrogio (EY), P. Garcia (EY), S. Chawla (EY), J. Ivers (McKinsey), D. Udom (McKinsey), O. Shah (McKinsey)                                                | 0.50 | 720.00      | 360.00                |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Draft response to Proskauer's questions relating to scope of entities and accounts for prior cash presentations.                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Draft communication email to Conway relating to March 2020 federal funds analysis.                                                                                                                                                                                          | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Review ERS account reconciliation exercise for potential new or previously identified accounts.                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Draft response to McKinsey's questions relating to October 2019 creditor mediation presentation.                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager | 4-May-20        | T3 - Plan of Adjustment    | Review current status of December 2019 balance rollover.                                                                                                                                                                                                                    | 1.30 | 720.00      | 936.00                |
| Glavin,Amanda Jane    | Staff          | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)              | 0.70 | 245.00      | 171.50                |
| Glavin,Amanda Jane    | Staff          | 4-May-20        | T3 - Long Term Projections | Identifying total loan amounts in legislation passed in CA to provide relief to businesses and individuals in response to COVID-19                                                                                                                                          | 1.70 | 245.00      | 416.50                |
| Glavin,Amanda Jane    | Staff          | 4-May-20        | T3 - Long Term Projections | Identifying total loan amounts in legislation passed in New Jersey to provide relief to businesses and individuals in response to COVID-18                                                                                                                                  | 1.90 | 245.00      | 465.50                |
| Glavin,Amanda Jane    | Staff          | 4-May-20        | T3 - Long Term Projections | Identifying total loan amounts in legislation passed in New York to provide relief to businesses and individuals in response to COVID-17                                                                                                                                    | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 4-May-20        | T3 - Long Term Projections | Summary of initial research on state legislation enacted for COVID-19 pandemic relief                                                                                                                                                                                       | 2.10 | 245.00      | 514.50                |

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| Name                  | Title  | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kane,Collin           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                    | 0.30 | 405.00      | 121.50                |
| Kane,Collin           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Calculate the impact on paygo costs of modifying the cut threshold to \$4,000, at various cut amounts (11% to 15%)                                                                                                                                                  | 1.70 | 405.00      | 688.50                |
| Kane,Collin           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Calculate the impact on paygo costs of modifying the cut threshold to \$3,500, at various cut amounts (11% to 15%)                                                                                                                                                  | 1.90 | 405.00      | 769.50                |
| Kane,Collin           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Calculate the impact on paygo costs of modifying the cut threshold to \$2,500, at various cut amounts (11% to 15%)                                                                                                                                                  | 2.30 | 405.00      | 931.50                |
| Kane,Collin           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Calculate the impact on paygo costs of modifying the cut threshold to \$3,000, at various cut amounts (11% to 15%)                                                                                                                                                  | 2.40 | 405.00      | 972.00                |
| Kebhaj,Suhaib         | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 445.00      | 311.50                |
| Kebhaj,Suhaib         | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior | 4-May-20        | T3 - Long Term Projections      | Revise unemployment insurance trust fund balance forecast estimates                                                                                                                                                                                                 | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib         | Senior | 4-May-20        | T3 - Long Term Projections      | Review Unemployment insurance claims data to respond to request from PR DOL                                                                                                                                                                                         | 3.10 | 445.00      | 1,379.50              |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY) and R Tan (EY) to discuss FY20 Fiscal Plan submitted by AAFAF as compared to FOMB's Fiscal Plan to capture major drivers of overall differences                                                                                | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey       | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                                   | 1.10 | 445.00      | 489.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU budget forecast with the Fiscal Plan                                                                                                                  | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU forecast in the Fiscal Plan with FY21 budget                                                                                                          | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Prepare model to compare major drivers of deviations from AAFAF's fiscal plan and FOMB's fiscal plan                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Review FY20 AAFAF fiscal plan PDF submission to capture proposed CFO adjustments such as pension freeze, act 29 reversal, and pension cuts                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Review FY20 AAFAF fiscal plan PDF submission to compare FY20-FY25 surplus to FOMB fiscal plan                                                                                                                                                                       | 1.30 | 445.00      | 578.50                |
| Khan,Muhammad Suleman | Senior | 4-May-20        | T3 - Long Term Projections      | Review FY20 AAFAF fiscal plan PDF submission to understand inputs for Medicaid forecast                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Kite,Samuel           | Senior | 4-May-20        | T3 - Creditor Mediation Support | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                    | 0.30 | 405.00      | 121.50                |
| Leonis,Temisan        | Senior | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan, in lieu of PRIDCO FP presentation with Proskauer.                                                                                                                         | 0.60 | 445.00      | 267.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss S. Tajuddin (EY)'s comments to latest revision of the PRIDCO Fiscal Plan.                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan          | Senior             | 4-May-20        | T3 - Long Term Projections        | Revise PRIDCO Fiscal Plan in accord with S. Tajuddin (EY)'s editorial suggestions.                                                                                                                                                                                  | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan          | Senior             | 4-May-20        | T3 - Long Term Projections        | Review UPR FY20 Budget.                                                                                                                                                                                                                                             | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan          | Senior             | 4-May-20        | T3 - Long Term Projections        | Revise Assumptions projections tab in PRIDCO Business Plan worksheet.                                                                                                                                                                                               | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan          | Senior             | 4-May-20        | T3 - Long Term Projections        | Revise External tabs in PRIDCO Business Plan worksheet.                                                                                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss slide presentation edits for PRIDCO                                                                                                                                                         | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan, in lieu of PRIDCO FP presentation with Proskauer.                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss S. Tajuddin (EY)'s comments to latest revision of the PRIDCO Fiscal Plan.                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Continue to update PRIDCO FP presentation - apply new exhibits and language - Chapter 2                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Prepare PRIDCO FP report - new exhibits reflecting revisions make to projections                                                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Update PRIDCO FP model - new operating expense assumptions based on comments address on an earlier call                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Update PRIDCO FP presentation - apply new exhibits and language - Chapter 1                                                                                                                                                                                         | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Update PRIDCO FP presentation - apply new exhibits and language - Chapter 2                                                                                                                                                                                         | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Update PRIDCO model - Prepare new headcount exhibit                                                                                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 4-May-20        | T3 - Long Term Projections        | Update PRIDCO model - new exhibits reflecting revised assumptions and surplus result                                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R            | Partner/Principal  | 4-May-20        | T3 - Plan of Adjustment           | Participate in call with J El Kourey (FOMB), K Rifkind (FOMB), P Possinger (Proskauer), S Levy (EY), A Chepenik (EY) to discuss plan of adjustment alternatives                                                                                                     | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 4-May-20        | T3 - Long Term Projections        | Review adjustments needed to paygo costs for PRIDCO FP                                                                                                                                                                                                              | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal  | 4-May-20        | T3 - Plan of Adjustment           | Participate in call with J El Kourey (FOMB), K Rifkind (FOMB), P Possinger (Proskauer), S Levy (EY), A Chepenik (EY) to discuss plan of adjustment alternatives                                                                                                     | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 4-May-20        | T3 - Long Term Projections        | Review potential financial impact on retirees for progressive cut model compared with COR agreement                                                                                                                                                                 | 1.40 | 721.00      | 1,009.40              |
| Maciejewski,Brigid Jean | Manager            | 4-May-20        | T3 - Fee Applications / Retention | Review common meeting time entries in preparation of March fee application                                                                                                                                                                                          | 3.40 | 595.00      | 2,023.00              |
| Maciejewski,Brigid Jean | Manager            | 4-May-20        | T3 - Fee Applications / Retention | Review RAS March time entries in preparation of March fee application                                                                                                                                                                                               | 3.10 | 595.00      | 1,844.50              |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan | 0.80 | 810.00      | 648.00                |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Research relation between US and PR macro model variables                                                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Research US state responses to COVID-19 pandemic                                                                                                                                                                                                                    | 0.20 | 810.00      | 162.00                |
| Mackie,James            | Executive Director | 4-May-20        | T3 - Long Term Projections        | Review QUEST macro estimates                                                                                                                                                                                                                                        | 0.30 | 810.00      | 243.00                |
| Malhotra,Gaurav         | Partner/Principal  | 4-May-20        | T3 - Plan of Adjustment           | Analyze 30 year cash projections under various scenarios to be presented to FOMB Executive Director                                                                                                                                                                 | 1.40 | 870.00      | 1,218.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Meyer,Zachary Kevin  | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey               | 0.50 | 445.00      | 222.50                |
| Meyer,Zachary Kevin  | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU budget forecast with the Fiscal Plan                                                                                                                          | 0.50 | 445.00      | 222.50                |
| Meyer,Zachary Kevin  | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), R Dougherty (EY), and Z Meyer (EY) to compare preliminary FY21 Non-IFCU forecast in the Fiscal Plan with FY21 budget                                                                                                                  | 0.50 | 445.00      | 222.50                |
| Mizzi,Philip Mario   | Staff              | 4-May-20        | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY), J Galasso (EY), P Mizzi (EY), R Young (EY) to align on weekly priorities and refine fed stimulus funding allocations for PR                                                                                            | 0.30 | 245.00      | 73.50                 |
| Mizzi,Philip Mario   | Staff              | 4-May-20        | T3 - Long Term Projections | Research the state/local funding of COVID stimulus                                                                                                                                                                                                                          | 1.80 | 245.00      | 441.00                |
| Mizzi,Philip Mario   | Staff              | 4-May-20        | T3 - Long Term Projections | Create slides on how Puerto Rico can expect to benefit from Federal Stimulus                                                                                                                                                                                                | 1.90 | 245.00      | 465.50                |
| Mizzi,Philip Mario   | Staff              | 4-May-20        | T3 - Long Term Projections | Continue to research the state/local funding of COVID stimulus                                                                                                                                                                                                              | 1.20 | 245.00      | 294.00                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss options for the proposed legislative approach to muni consolidation                                                                                        | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), S. Negron (FOMB), A. Cruz (FOMB), G. Ojeda (FOMB), R. Fuentes (FOMB), N. Jaresko (FOMB) to discuss the proposed legislative approach to muni consolidation with FOMB | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss FOMB inputs to the proposed legislative approach to muni consolidation and Fiscal Plan                                                                                      | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Prepare a letter to respond to CRIM's counterproposal on Act 29 repayment waterfall stating why FOMB cannot agree to these terms                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Review CRIM's counterproposal on Act 29 repayment waterfall to identify the impact that this might have on the repayment of PayGo and ASES obligations                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Review CRIM's FY17 liquidation to identify the estimated lottery proceeds that where used for the monthly municipal advances and how this compares to actual proceeds                                                                                                       | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Review the final presentation on municipal long-term strategy in preparation for a meeting with FOMB                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 4-May-20        | T3 - Long Term Projections | Update the letter responding to CRIM's counterproposal on Act 29 repayment waterfall to incorporate feedback received from the team                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Mullins,Daniel R     | Executive Director | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan         | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), S Tajuddin (EY), M Ban (EY), and C Montilla (FOMB) to discuss procurement best practices memo need                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)              | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for revising the unemployment trend for FY2021 with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), and A. Kebhaj (EY)                                                                                        | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 4-May-20        | T3 - Long Term Projections | COVID-19 State programs to provide cash/grants to individuals and businesses as a reference to proposals in Puerto Rico                                                                                                                                                     | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 4-May-20        | T3 - Long Term Projections        | COVID-19 Economic Outlook Scenarios - US employment data, construction of model framework, execution, estimation, review of FP estimates and AAFAF responses                                                                                                                 | 3.10 | 810.00      | 2,511.00              |
| Mullins, Daniel R   | Executive Director | 4-May-20        | T3 - Long Term Projections        | COVID-19 - State proposed /enacted legislation to supply cash or grants to businesses or individuals to soften effect of COVID-19 economic dislocations                                                                                                                      | 0.40 | 810.00      | 324.00                |
| Neziroski, David    | Staff              | 4-May-20        | T3 - Fee Applications / Retention | Continue to review exhibit B for March application                                                                                                                                                                                                                           | 0.90 | 245.00      | 220.50                |
| Nguyen, Jimmy       | Staff              | 4-May-20        | T3 - Creditor Mediation Support   | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                             | 0.30 | 271.00      | 81.30                 |
| Nguyen, Jimmy       | Staff              | 4-May-20        | T3 - Creditor Mediation Support   | Analyze the impact on paygo costs of increasing the threshold for an 11% cut for TRS participants                                                                                                                                                                            | 1.70 | 271.00      | 460.70                |
| Nguyen, Jimmy       | Staff              | 4-May-20        | T3 - Creditor Mediation Support   | Analyze the impact on paygo costs of increasing the threshold for an 12% cut for TRS participants                                                                                                                                                                            | 1.80 | 271.00      | 487.80                |
| Nguyen, Jimmy       | Staff              | 4-May-20        | T3 - Creditor Mediation Support   | Analyze the impact on paygo costs of increasing the threshold for an 13% cut for TRS participants                                                                                                                                                                            | 1.90 | 271.00      | 514.90                |
| Nichols, Carly      | Manager            | 4-May-20        | T3 - Creditor Mediation Support   | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                             | 0.30 | 519.00      | 155.70                |
| Nichols, Carly      | Manager            | 4-May-20        | T3 - Creditor Mediation Support   | Review request for TRS for alternative phase-ins 1 and 2 to determine how thresholds and percentages interact                                                                                                                                                                | 0.60 | 519.00      | 311.40                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Creditor Mediation Support   | Redacted                                                                                                                                                                                                                                                                     | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the FP working model received on 5/2                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey                | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                                            | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Participate in meeting with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the estimated FY21 deficit in the General Fund                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Participate in meeting with S Panagiotakis (EY), S Saran (EY), R Tan (EY), R Dougherty (EY) and J Burr (EY) to discuss the implementation of FY21 budget decisions by the FOMB in the upcoming fiscal plan                                                                   | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 4-May-20        | T3 - Long Term Projections        | Review the SRF revenue streams to identify what revenues may not be impacted by COVID-19                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 4-May-20        | T3 - Long Term Projections        | Participate in a working session with R. Tague (EY), I. Parks (EY), J. Dorgo (EY) to revise the narrative for the proposed legislative approach to muni consolidation.                                                                                                       | 1.90 | 595.00      | 1,130.50              |
| Parks, Ian          | Manager            | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss options for the proposed legislative approach to muni consolidation                                                                                         | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 4-May-20        | T3 - Long Term Projections        | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), S. Negron (FOMB), A. Cruz (FOMB), G. Ojeda (FOMB), R. Fuentes (FOMB), N. Jaresko (FOMB) to discuss the proposed legislative approach to muni consolidation with FOMB. | 0.90 | 595.00      | 535.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 4-May-20        | T3 - Long Term Projections      | Participate in call with D Patel (EY), I Parks (EY), J Galasso (EY), P Mizzi (EY), R Young (EY) to align on weekly priorities and refine fed stimulus funding allocations for PR                                                                                    | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 4-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss FOMB inputs to the proposed legislative approach to muni consolidation and Fiscal Plan                                                                              | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 4-May-20        | T3 - Long Term Projections      | Amend Muni legislative options presentation in preparation for meeting.                                                                                                                                                                                             | 1.20 | 595.00      | 714.00                |
| Parks,Ian          | Manager        | 4-May-20        | T3 - Long Term Projections      | Review updates to CARES workbook.                                                                                                                                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Discuss population not covered by federal aid with D Patel (EY) and A Chepenik (EY)                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), A Kebhaj (EY), D. Berger (EY), M Ban (EY), D Patel (EY), R Fuentes (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) and AL Sobalbarro (McKinsey), and A Wolfe to discuss revenue scenarios for fiscal plan | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Participate in call with D Patel (EY), I Parks (EY), J Galasso (EY), P Mizzi (EY), R Young (EY) to align on weekly priorities and refine fed stimulus funding allocations for PR                                                                                    | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Participate in call with M Ban (EY) and D Patel (EY) to discuss follow ups to revenue call with R Fuentes (FOMB) and McKinsey                                                                                                                                       | 0.20 | 720.00      | 144.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Participate in call with G Ojeda (FOMB) to discuss individual rebate and funding analysis in response to request from N Jaresko (FOMB)                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Review CW FP submission                                                                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Review Final Economic Impact Payment Plan document to access eligibility of PR individuals and funding responsibilities between PR and the US Treasury                                                                                                              | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Review summary and new guidance about HHS funds distributed to Puerto Rico to date                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Review update one-pagers providing details on key provisions of CARES Act                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 4-May-20        | T3 - Long Term Projections      | Review, research and prepare communication to N Jaresko (FOMB) in response to request for detail estimating PRDE funding in COVID Fed Funds programs                                                                                                                | 1.60 | 720.00      | 1,152.00              |
| Quach,TranLinh     | Senior Manager | 4-May-20        | T3 - Creditor Mediation Support | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                    | 0.30 | 655.00      | 196.50                |
| Rai,Aman           | Staff          | 4-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 4-May-20        | T3 - Long Term Projections      | Analyze McKinsey's macro results from FP presentation                                                                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Rai,Aman           | Staff          | 4-May-20        | T3 - Long Term Projections      | Update macro model to allow calculation of impact up to 22 months after economic shutdown for COVID started                                                                                                                                                         | 1.30 | 245.00      | 318.50                |
| Ramirez,Jessica I. | Senior         | 4-May-20        | T3 - Plan of Adjustment         | Prepare draft email to COSSEC to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-May-20        | T3 - Plan of Adjustment         | Prepare draft email to Department of Treasury to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-May-20        | T3 - Plan of Adjustment         | Prepare draft email to Industrial Development Company to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 4-May-20        | T3 - Plan of Adjustment         | Prepare draft email to Controller's Office to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                 | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Prepare draft email on 5/4/2020 to State Office of Energy Public Policy to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Prepare draft email on 5/4/2020 to Program of Youth Affairs to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email to COSSEC to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email to Department of Treasury to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email to Industrial Development Company to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email to Controller's Office to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email on 5/4/2020 to State Office of Energy Public Policy to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Send email on 5/4/2020 to Program of Youth Affairs to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Review US Treasury bank statement received on 5/04/2020 for Department of Labor and Human Resources account ending in X091 for 03/31/2020 testing period.                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 4-May-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 5/04/2020 for Teacher Retirement System account ending in X820 for 03/31/2020 testing period.                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff  | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.70 | 245.00      | 171.50                |
| Rubin,Joshua A.         | Staff  | 4-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on the location of forecasting entities within the government apparatus                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff  | 4-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on the membership of forecasting entities                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Rubin,Joshua A.         | Staff  | 4-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on the three main types of forecasts                                                                                                                                                                             | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff  | 4-May-20        | T3 - Long Term Projections | Analyze Executive Order on the extension of SUT exemptions for prepared foods from the Governor                                                                                                                                                                | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review available supporting documentation for Comprehensive Cancer Center account X156 related to account reopening in October 2019 .                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review available supporting documentation for Comprehensive Cancer Center account X164 related to account reopening in October 2019 .                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review available supporting documentation for Comprehensive Cancer Center account X172 related to account reopening in October 2019 .                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review available supporting documentation for Comprehensive Cancer Center account X199 related to account reopening in October 2019 .                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review available supporting documentation for Fiscal Agency & Financial Advisory Authority (AAFAF) account X717 to support account closure.                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 4-May-20        | T3 - Plan of Adjustment    | Review documentation for Institutional Trust of the National Guard of Puerto Rico account X759 found in most recent Relativity platform upload for accurate reporting.                                                                                         | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review documentation for Institutional Trust of the National Guard of Puerto Rico account X760 found in most recent Relativity platform upload for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review documentation for Institutional Trust of the National Guard of Puerto Rico account X761 found in most recent Relativity platform upload for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review file names of received document as of 5/4/2020 to ensure correct linkage of documents to accounts in upload process to Relativity platform for accurate testing of account balances.                               | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review documents related to multiple accounts to ensure correct linkage of documents to accounts in upload process to Relativity platform for documents received as of 5/4/2020 for accurate testing of account balances. | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X801 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X799 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X255 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X256 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X254 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X177 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X193 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X185 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X944 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X554 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X059 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X546 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X086 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff | 4-May-20        | T3 - Plan of Adjustment | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X095 as of 3/31/2020 compared to 12/31/2020 testing period.                                                   | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X880 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X917 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X637 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X701 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X149 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X221 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X901 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X589 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X597 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 4-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X600 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                       | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                             | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Long Term Projections      | Participate in meeting with G Ojeda (FOMB), C Robles (FOMB), J Santambrogio (EY) and J Burr (EY) to discuss the PROMESA 201(a) letter for the COFINA fiscal plan update                                                                                       | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Long Term Projections      | Participate in meeting with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the estimated FY21 deficit in the General Fund                                                                                                            | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Plan of Adjustment         | Participate in meeting with McKinsey to review the December 2019 Cash Balances Report.- Attendees include: J. Santambrogio (EY), P. Garcia (EY), S. Chawla (EY), J. Ivers (McKinsey), D. Udom (McKinsey), O. Shah (McKinsey)                                  | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 4-May-20        | T3 - Plan of Adjustment         | Analyze 30 year cash projections under various scenarios to be presented to FOMB Executive Director                                                                                                                                                           | 2.10 | 810.00      | 1,701.00              |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Plan of Adjustment         | Review analysis of federal funds included in the TSA cash balance to be treated as restricted                                                                                                                                                                               | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Long Term Projections      | Review assumptions used to estimate impact of COVID-19 on special revenue funds                                                                                                                                                                                             | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Long Term Projections      | Review draft letter to Government outlining process for COFINA fiscal plan and budget submission                                                                                                                                                                            | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Long Term Projections      | Review draft slides reflecting the estimated FY21 surplus by fund type based on the fiscal plan                                                                                                                                                                             | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Long Term Projections      | Review Government Fiscal Plan submission to understand variances to FOMB fiscal projections                                                                                                                                                                                 | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan      | Executive Director | 4-May-20        | T3 - Long Term Projections      | Review summary of CARES funds available to Puerto Rico Department of Education                                                                                                                                                                                              | 0.40 | 810.00      | 324.00                |
| Sarna, Shavi            | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey               | 0.50 | 720.00      | 360.00                |
| Sarna, Shavi            | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                                           | 1.10 | 720.00      | 792.00                |
| Sarna, Shavi            | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in meeting with J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the estimated FY21 deficit in the General Fund                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Sarna, Shavi            | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in meeting with S Panagiotakis (EY), S Sarna (EY), R Tan (EY), R Dougherty (EY) and J Burr (EY) to discuss the implementation of FY21 budget decisions by the FOMB in the upcoming fiscal plan                                                                  | 0.70 | 720.00      | 504.00                |
| Sarna, Shavi            | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in meeting with S Sarna (EY) and J Burr (EY) to discuss the Alight Solutions contract with ERS and the proposed DC plan implementation in FY21                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Stricklin, Todd         | Senior             | 4-May-20        | T3 - Long Term Projections      | Calculate PREPA liability projections over 40 years assuming the flat COR cut with a system freeze at 7/1/2021                                                                                                                                                              | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace     | Senior             | 4-May-20        | T3 - Creditor Mediation Support | Participate in conference call with C Nichols (EY), E Stuber (EY), J Nguyen (EY), T Quach (EY), C Kane (EY), N Culp (EY), S Kite (EY) to discuss alternative phase-ins 1 and 2 based on K Rifkind (FOMB) request                                                            | 0.30 | 405.00      | 121.50                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in a working session with R. Tague (EY), I. Parks (EY), J. Dorgo (EY) to revise the narrative for the proposed legislative approach to muni consolidation.                                                                                                      | 1.90 | 720.00      | 1,368.00              |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss options for the proposed legislative approach to muni consolidation                                                                                        | 1.10 | 720.00      | 792.00                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Chepenik (EY), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), S. Negron (FOMB), A. Cruz (FOMB), G. Ojeda (FOMB, R. Fuentes (FOMB), N. Jaresko (FOMB) to discuss the proposed legislative approach to muni consolidation with FOMB. | 0.90 | 720.00      | 648.00                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss FOMB inputs to the proposed legislative approach to muni consolidation and Fiscal Plan                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Review draft response letter on CRIM muni claims regarding lottery, CAE, liquidation.                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Review final muni consolidation deck to prepare key talking points with considerations.                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tague, Robert           | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Revise CRIM response letter on Law 29 solution prior to sharing with FOMB                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with A Levine (EY) and S. Tajuddin (EY) to discuss slide presentation edits for PRIDCO                                                                                                                                                                  | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 4-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss S. Tajuddin (EY)'s comments to latest revision of the PRIDCO Fiscal Plan.                                                                                                                             | 0.30 | 720.00      | 216.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager | 4-May-20        | T3 - Long Term Projections | Participate in call with D Mullins (EY), S Tajuddin (EY), M Ban (EY), and C Montilla (FOMB) to discuss procurement best practices memo need                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY) and R Tan (EY) to discuss FY20 Fiscal Plan submitted by AAFAF as compared to FOMB's Fiscal Plan to capture major drivers of overall differences                                                                           | 1.10 | 595.00      | 654.50                |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY) and Z Meyer (EY) to discuss FY21 Non-IFCU SRF forecast in the Fiscal Plan as compared to FY21 budget post discussion with McKinsey  | 0.50 | 595.00      | 297.50                |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Long Term Projections | Participate in call with S Khan (EY), J Santambrogio (EY), S Panagiotakis (EY), S Sarna (EY), R Dougherty (EY), R Tan (EY), FOMB and McKinsey staff to discuss forecast inputs in the Fiscal Plan                                                              | 1.10 | 595.00      | 654.50                |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), S Saran (EY), R Tan (EY), R Dougherty (EY) and J Burr (EY) to discuss the implementation of FY21 budget decisions by the FOMB in the upcoming fiscal plan                                                     | 0.70 | 595.00      | 416.50                |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Long Term Projections | Analyze revised May 2020 Fiscal Plan as against May 2019 Fiscal Plan to identify changes that should have been made and implications of updates.                                                                                                               | 2.60 | 595.00      | 1,547.00              |
| Tan, Riyandi            | Manager        | 4-May-20        | T3 - Plan of Adjustment    | Prepare charts including data tables for Citi in response to request to update cash model.                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Venkatramanan, Siddhu   | Manager        | 4-May-20        | T3 - Plan of Adjustment    | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for the week ending 05/08/2020.                                               | 2.30 | 595.00      | 1,368.50              |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Participate in call with D Patel (EY), I Parks (EY), J Galasso (EY), P Mizzi (EY), R Young (EY) to align on weekly priorities and refine fed stimulus funding allocations for PR                                                                               | 0.30 | 245.00      | 73.50                 |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Research COVID-19 Fed stimulus small business support allocations being distributed across States (WA, OK, VA, WV, GA)                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Research HHS targeted and general distribution allocations from CARES Act                                                                                                                                                                                      | 2.10 | 245.00      | 514.50                |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Research PRDE education allocation updates from CARES Act (Governors, K-12 & Higher Ed)                                                                                                                                                                        | 1.80 | 245.00      | 441.00                |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Update education allocation estimate and rationale based on PRDE allocation research                                                                                                                                                                           | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff          | 4-May-20        | T3 - Long Term Projections | Update State summary document for PR allocations from on State small business research                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Zhao, Leqi              | Staff          | 4-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the coming week's deliverables for N Jaresko (FOMB) with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.70 | 245.00      | 171.50                |
| Aubourg, Rene Wiener    | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)         | 0.40 | 720.00      | 288.00                |
| Aubourg, Rene Wiener    | Senior Manager | 5-May-20        | T3 - Long Term Projections | Compare EY and McK macroeconomic projections for Puerto Rico with a view to understand methodological differences and commonalities in model estimations.                                                                                                      | 2.30 | 720.00      | 1,656.00              |
| Aubourg, Rene Wiener    | Senior Manager | 5-May-20        | T3 - Long Term Projections | Refine econometric forecasting methodology for estimating the effects of covid-19 on employment and economic output in Puerto Rico in 2020 and in 2021 with a view to improve predictive power.                                                                | 2.90 | 720.00      | 2,088.00              |
| Ban, Menuka             | Manager        | 5-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)         | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                         | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------------|---------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka                   | Manager | 5-May-20        | T3 - Long Term Projections | Compare EY and MCK macro forecast to send the charts and figures for easy visualization to the team                                                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Ban,Menuka                   | Manager | 5-May-20        | T3 - Long Term Projections | Review unemployment model output to make sure the trend looks right                                                                                                                                                                                    | 1.90 | 595.00      | 1,130.50              |
| Ban,Menuka                   | Manager | 5-May-20        | T3 - Long Term Projections | Review State Provided COVID-19 Loans and Grants Relief to Businesses and Individuals to provide feedback for revisions                                                                                                                                 | 1.60 | 595.00      | 952.00                |
| Ban,Menuka                   | Manager | 5-May-20        | T3 - Long Term Projections | Set up analysis mechanism for the regulations and letters related to executive order on corruption, procurement process during an emergency as well as other proposed regulation issued by the GSA                                                     | 0.20 | 595.00      | 119.00                |
| Ban,Menuka                   | Manager | 5-May-20        | T3 - Long Term Projections | Update the stimulus impact with various scenarios to get the range of impact                                                                                                                                                                           | 2.10 | 595.00      | 1,249.50              |
| Berger,Daniel L.             | Senior  | 5-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.             | Senior  | 5-May-20        | T3 - Long Term Projections | Apportion CBO US forecast from quarterly to monthly                                                                                                                                                                                                    | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.             | Senior  | 5-May-20        | T3 - Long Term Projections | Build out automation that takes output from econometric model and automatically populations charts                                                                                                                                                     | 1.70 | 445.00      | 756.50                |
| Berger,Daniel L.             | Senior  | 5-May-20        | T3 - Long Term Projections | Use monthly data to build predictive econometric model using SAS code for Macro forecasts                                                                                                                                                              | 2.60 | 445.00      | 1,157.00              |
| Blanco Rodriguez,Paola Marie | Senior  | 5-May-20        | T3 - Long Term Projections | Participate in call with P. Blanco (EY), J. Santambrogio (EY), T. Bradley (EY) and S. Panagiotakis (EY) to discuss the benefits estimates for Dept of Education                                                                                        | 0.40 | 445.00      | 178.00                |
| Bradley,Trenton              | Senior  | 5-May-20        | T3 - Long Term Projections | Participate in call with P. Blanco (EY), J. Santambrogio (EY), T. Bradley (EY) and S. Panagiotakis (EY) to discuss the benefits estimates for Dept of Education                                                                                        | 0.40 | 445.00      | 178.00                |
| Burr,Jeremy                  | Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with J Santambrogio (EY), J Burr (EY), S Tajuddin (EY), A Chepenik (EY) and FOMB and DDEC officers to discuss DDEC VTP                                                                                                             | 1.10 | 595.00      | 654.50                |
| Chan,Jonathan                | Senior  | 5-May-20        | T3 - Plan of Adjustment    | Prepare preliminary comparison of accounts with AAFAF-provided data as of February 28, 2020, the last date AAFAF data was available                                                                                                                    | 2.70 | 445.00      | 1,201.50              |
| Chan,Jonathan                | Senior  | 5-May-20        | T3 - Plan of Adjustment    | Continue update of reporting workbook for March 31, 2020, Cash Balance Update to account for updated Relativity data available as of 05/04/2020.                                                                                                       | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan                | Senior  | 5-May-20        | T3 - Plan of Adjustment    | Update restricted figures in Reporting Workbook for March 31, 2020, Cash Balance Update to account for changes in Conway assumptions of budgeted funds.                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review the updated analysis on total cash balances as of 05 05 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                     | 2.20 | 595.00      | 1,309.00              |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review the updated analysis on POA cash balances as of 05 05 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                       | 1.80 | 595.00      | 1,071.00              |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review new supporting restriction documentation received for Traditional Lottery account X357 at Banco Popular.                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review new supporting restriction documentation received for PBA account X019 at Banco Popular.                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Send email with information regarding new supporting restriction documentation for PBA account X019 at Banco Popular to I. Rodriguez (O&B).                                                                                                            | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review available information for Tourism Company account X142 at Scotiabank for the 03 31 20 testing period.                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review additional questions sent by the Proskauer Team on 05 05 20 in relation to ERS and PBA restriction classifications for accounts for the 03 31 20 testing period.                                                                                | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review support sent by Teacher's Retirement System for account X820 at Banco Popular.                                                                                                                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia                 | Manager | 5-May-20        | T3 - Plan of Adjustment    | Review the updated draft presentation to the board as of 05 05 20 for the 03 31 20 testing period.                                                                                                                                                     | 0.80 | 595.00      | 476.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Participate in a call with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), R. Lazaro (O&B), T. Wintner (McK), A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the different options to provide relief on municipal ASSES obligation | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY), J Burr (EY), S Tajuddin (EY), A Chepenik (EY) and FOMB and DDEC officers to discuss DDEC VTP                                                                                                                                     | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), and D Patel (EY) to discuss response to additional stimulus proposal from PR Government                                                                                           | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Draft additional municipal analysis for G Ojeda (FOMB)                                                                                                                                                                                                                         | 0.80 | 870.00      | 696.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Expert Testimony           | Evaluate bank account flow of funds                                                                                                                                                                                                                                            | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Make additional edits to Act 29 letter                                                                                                                                                                                                                                         | 1.90 | 870.00      | 1,653.00              |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Research ases enabling act implications for municipal paygo calculations                                                                                                                                                                                                       | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 5-May-20        | T3 - Long Term Projections      | Review L Klumpner (FOMB) list on PR healthcare federal fund costs                                                                                                                                                                                                              | 0.30 | 870.00      | 261.00                |
| Cho,Kye H             | Manager           | 5-May-20        | T3 - Long Term Projections      | Review latest version of Commonwealth FP for items related to municipalities to ensure consistency                                                                                                                                                                             | 2.10 | 595.00      | 1,249.50              |
| Culp,Noelle B.        | Staff             | 5-May-20        | T3 - Creditor Mediation Support | Calculate impact of updating cut threshold to 3500 at various percentages for ERS participants                                                                                                                                                                                 | 1.20 | 271.00      | 325.20                |
| Culp,Noelle B.        | Staff             | 5-May-20        | T3 - Creditor Mediation Support | Calculate impact of updating cut threshold to 3000 at various percentages for ERS participants                                                                                                                                                                                 | 1.70 | 271.00      | 460.70                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Long Term Projections      | Participate in a call with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), R. Lazaro (O&B), T. Wintner (McK), A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the different options to provide relief on municipal ASSES obligation | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Long Term Projections      | Participate in call with B. Maciejewski (EY), J. Dorgo (EY), to discuss revisions to the approved government actions related to COVID deck                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Long Term Projections      | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss Revisions to FP, updating measures, wording for COVID and Act 29                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare a table of contents of FOMB letters up to May 1 for the 7th version of the government approved actions presentation                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an analysis of the financial impact of Law 37                                                                                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of informative bulletins up to May 1 for the 7th version of the government approved actions presentation                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of administrative determinations up to May 1 for the 7th version of the government approved actions presentation                                                                                                                   | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of circular letters up to May 1 for the 7th version of the government approved actions presentation                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of COVID legislation alert tracking up to May 1 for the 7th version of the government approved actions presentation                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of executive orders up to May 1 for the 7th version of the government approved actions presentation                                                                                                                                | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of OCI circular letters up to May 1 for the 7th version of the government approved actions presentation                                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an executive summary overview table of OCI ruling letters up to May 1 for the 7th version of the government approved actions presentation                                                                                                                              | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Prepare an FOMB letter tracking table up to May 1 for the 7th version of the government approved actions presentation                                                                                                                                                          | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 5-May-20        | T3 - Plan of Adjustment         | Review law 37 in detail for inputs to analysis on financial impact                                                                                                                                                                                                             | 1.20 | 245.00      | 294.00                |
| Dougherty,Ryan Curran | Senior            | 5-May-20        | T3 - Long Term Projections      | Participate in a call with R. Dougherty (EY) and N Lawson (McK) to discuss update police payroll amount in FP.                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 5-May-20        | T3 - Long Term Projections      | Participate in a call with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), D. Udom (McKinsey), A. Ly (McKinsey), N. Lawson (McKinsey) to discuss fiscal plan and budget working session, updates to the fiscal plan from prior years.            | 1.10 | 445.00      | 489.50                |
| Galasso,Jenny M       | Manager        | 5-May-20        | T3 - Long Term Projections      | Determine how much PR received for Education bill for ESSER funds                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |
| Galasso,Jenny M       | Manager        | 5-May-20        | T3 - Long Term Projections      | Determine how much PR received for Education bill for GEER funds                                                                                                                                                                                       | 0.70 | 595.00      | 416.50                |
| Galasso,Jenny M       | Manager        | 5-May-20        | T3 - Long Term Projections      | Determine how much PR received for Education bill for higher education.                                                                                                                                                                                | 0.80 | 595.00      | 476.00                |
| Galasso,Jenny M       | Manager        | 5-May-20        | T3 - Long Term Projections      | Determine how much PR received for Education bill for NAP / PAN                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Garcia,Francisco R.   | Senior Manager | 5-May-20        | T3 - Plan of Adjustment         | Draft response to Proskauer's questions relating to scope of entities and accounts for Title III analysis.                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R.   | Senior Manager | 5-May-20        | T3 - Plan of Adjustment         | Review cash accounts and balances summary as of March 31, 2020.                                                                                                                                                                                        | 1.30 | 720.00      | 936.00                |
| Garcia,Francisco R.   | Senior Manager | 5-May-20        | T3 - Plan of Adjustment         | Review Scotiabank account x142 for potential CCDA funds.                                                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager | 5-May-20        | T3 - Plan of Adjustment         | Review Commonwealth's partial disclosure of February 2020 balances to identify potential adjustments to March 2020 workplan.                                                                                                                           | 1.40 | 720.00      | 1,008.00              |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Discussion with P Mizzi (EY) and A Glavin (EY) to align and refine the state/local funding research report for PR                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Additional research on state response to COVID-19 responses                                                                                                                                                                                            | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Prepare tables on state response to COVID-19 responses                                                                                                                                                                                                 | 0.80 | 245.00      | 196.00                |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Drafting summaries of enacted legislation for COVID-19 relief to businesses                                                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff          | 5-May-20        | T3 - Long Term Projections      | Drafting summaries of enacted legislation for COVID-19 relief to individuals                                                                                                                                                                           | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                               | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Long Term Projections      | Review McKinsey requests for expanded paygo results to determine what calculations need updated / runs need expanded                                                                                                                                   | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding requests from McKinsey and FOMB related to paygo and cut design                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding requests from McKinsey and FOMB related to paygo and cut design                                                                                                            | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Review request from K Rifkind (FOMB) related to revised threshold analysis to determine structure of alternatives to be measured by valuation system calculations                                                                                      | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss framework for building a tool that will calculate a high level impact of various cut structure designs                                                                            | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Revise the cut calculation tool to improve processing speed of visual basic calculations to make tool performance speed manageable                                                                                                                     | 1.10 | 519.00      | 570.90                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Revise the cut calculation tool to incorporate a tiered parameter set that is evaluated by a user defined function to calculate the cuts for all participants in the population                                                                        | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E       | Manager        | 5-May-20        | T3 - Creditor Mediation Support | Create the shell of a tool that will allow the user to enter various cut designs to measure the effect on the population as provided by the Retirement Board for pensioners as of 7/1/2019                                                             | 1.40 | 519.00      | 726.60                |
| Kebhaj,Suhaib         | Senior         | 5-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior         | 5-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib           | Senior             | 5-May-20        | T3 - Long Term Projections      | Estimate self-employed share of current employed receiving UI benefits                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib           | Senior             | 5-May-20        | T3 - Long Term Projections      | Revise estimates for unemployment and receiving federal CARES act benefits                                                                                                                                                                             | 2.70 | 445.00      | 1,201.50              |
| Kite,Samuel             | Senior             | 5-May-20        | T3 - Long Term Projections      | Calculate PRIDCO costs independently in valuation system from total ERS projected fiscal costs to isolate PRIDCO projections                                                                                                                           | 1.40 | 405.00      | 567.00                |
| Kite,Samuel             | Senior             | 5-May-20        | T3 - Long Term Projections      | Update projected baseline and post-cut pension costs to incorporate System 2000 costs                                                                                                                                                                  | 1.70 | 405.00      | 688.50                |
| Leonis,Temisan          | Senior             | 5-May-20        | T3 - Long Term Projections      | Review Post-Measures 5-Year projections tab in PRIDCO Business Plan worksheet.                                                                                                                                                                         | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan          | Senior             | 5-May-20        | T3 - Long Term Projections      | Review Post-Measures Annual projections tab in PRIDCO Business Plan worksheet.                                                                                                                                                                         | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan          | Senior             | 5-May-20        | T3 - Long Term Projections      | Review Restructuring Case Annual projections tab in PRIDCO Business Plan worksheet.                                                                                                                                                                    | 2.20 | 445.00      | 979.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Participate in call with A Levine (EY) and S. Tajuddin (EY) to discuss FP report and presentation edits for PRIDCO                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Amend PRIDCO FP report - apply comments and revisions addressed internally                                                                                                                                                                             | 1.40 | 445.00      | 623.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Amend PRIDCO FP report - apply comments and revisions addressed internally                                                                                                                                                                             | 1.20 | 445.00      | 534.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Amend PRIDCO FP report - apply comments form earlier call                                                                                                                                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Prepare new exhibits in PRIDCO BP model for the PRIDCO FP report and presentation                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Review FY2020 CW budget reports to start building a budget for PRIDCO for FY2021                                                                                                                                                                       | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Review macro assumptions made in the FY2020 CWFP to request new macro assumptions for FY2021 from McKinsey to apply in the PRIDCO model                                                                                                                | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Review PRIDCO FP report to go over additional and revised exhibits and language                                                                                                                                                                        | 1.80 | 445.00      | 801.00                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Update PRIDCO BP mode - start budget section and relink assumptions sheet to prepare for McKinsey's response on FY2021 macro assumptions                                                                                                               | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Update PRIDCO FP presentation - new exhibits                                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 5-May-20        | T3 - Long Term Projections      | Update PRIDCO FP report - new exhibits                                                                                                                                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Levy,Sheva R            | Partner/Principal  | 5-May-20        | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss outstanding requests from McKinsey and FOMB related to paygo and cut design                                                                                                            | 0.60 | 721.00      | 432.60                |
| Maciejewski,Brigid Jean | Manager            | 5-May-20        | T3 - Long Term Projections      | Participate in call with B. Maciejewski (EY), J. Dorgo (EY), to discuss revisions to the approved government actions related to COVID deck                                                                                                             | 0.30 | 595.00      | 178.50                |
| Maciejewski,Brigid Jean | Manager            | 5-May-20        | T3 - Plan of Adjustment         | Review COVID-19 disclosure statement for comments received from team                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 5-May-20        | T3 - Long Term Projections      | Review deck regarding approved government actions related to COVID in order to provide comments to team                                                                                                                                                | 1.30 | 595.00      | 773.50                |
| Maciejewski,Brigid Jean | Manager            | 5-May-20        | T3 - Plan of Adjustment         | Review Executive Order 2020-38 in preparation for COVID-19 disclosure statement                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Research specific data on self employed in historical US unemployment data                                                                                                                                                                             | 0.30 | 810.00      | 243.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review comparison of QUEST and McKinsey GDP estimates                                                                                                                                                                                                  | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review quarterly pattern of US unemployment historical data                                                                                                                                                                                            | 0.30 | 810.00      | 243.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review QUEST summary of state COVID-19 pandemic responses                                                                                                                                                                                              | 0.90 | 810.00      | 729.00                |
| Mackie,James            | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review QUEST unemployment estimates                                                                                                                                                                                                                    | 0.30 | 810.00      | 243.00                |
| Malhotra,Gaurav         | Partner/Principal  | 5-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                               | 0.30 | 870.00      | 261.00                |
| Mizzi,Philip Mario      | Staff              | 5-May-20        | T3 - Long Term Projections      | Discussion with P Mizzi (EY) and A Glavin (EY) to align and refine the state/local funding research report for PR                                                                                                                                      | 0.40 | 245.00      | 98.00                 |
| Mizzi,Philip Mario      | Staff              | 5-May-20        | T3 - Long Term Projections      | Prepare state/local funding research report                                                                                                                                                                                                            | 1.60 | 245.00      | 392.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mizzi, Philip Mario   | Staff              | 5-May-20        | T3 - Long Term Projections        | Continue preparation of state/local funding research report                                                                                                                                                                                                                   | 1.40 | 245.00      | 343.00                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in a call with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), R. Lazaro (O&B), T. Wintner (McK), A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the different options to provide relief on municipal ASER obligation | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss municipal budgets and whether they include prior year liquidation revenues in their current year revenues                                                                                       | 0.80 | 445.00      | 356.00                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss Revisions to FP, updating measures, wording for COVID and Act 29                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss flow of funds for lottery and CAE                                                                                                                                                                         | 0.50 | 445.00      | 222.50                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss muni budgeting of CAE and potential analysis to support                                                                                                                                                   | 1.30 | 445.00      | 578.50                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss treatment of lottery, CAE, liquidation                                                                                                                                                                    | 0.70 | 445.00      | 311.50                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB) C. Yamin (AAFAF) and D. Claudio (CRIM) to discuss CRIM letter, lottery proceeds, CAE and liquidation impact on munis.                                                                                  | 1.30 | 445.00      | 578.50                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Edit the response letter to CRIM's counterproposal on Act 29 repayment waterfall to incorporate feedback received from the client                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Moran-Eserski, Javier | Senior             | 5-May-20        | T3 - Long Term Projections        | Review municipal budgets to identify if municipalities budget for excess CAE as part of their revenue build up for that year                                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                       | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | COVID-19 Revenue Collection Shift - Accounting for the timing of revenue shifts between fiscal years and accrual vs. cash accounting                                                                                                                                          | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | State and Local relief programs to businesses and individuals impacted by COVID-19, review of enacted and pending legislation, editing and directions for restructuring                                                                                                       | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | Medium-Term Economic Projections - Modeling effect of US CBO projections on PR economy based on historic relationship between US / PR unemployment and establishing estimates                                                                                                 | 2.70 | 810.00      | 2,187.00              |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | Medium-Term Economic Projections - Estimating an refining model of historical relationship between US and PR economy and employment and producing 36 month estimates of PR unemployment based on CBO out-year projections for the US                                          | 2.60 | 810.00      | 2,106.00              |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | COVID-19 - US unemployment estimates, review of interim estimates as inputs into the PR model estimates                                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R     | Executive Director | 5-May-20        | T3 - Long Term Projections        | COVID-19 - Final vetting of 8 competing model for COVID-19 unemployment effects based on US estimates, reestimation and plotting of predicted values for Puerto Rico                                                                                                          | 2.40 | 810.00      | 1,944.00              |
| Neziroski, David      | Staff              | 5-May-20        | T3 - Fee Applications / Retention | Continue to review exhibit D for the March monthly application                                                                                                                                                                                                                | 1.10 | 245.00      | 269.50                |
| Nguyen, Jimmy         | Staff              | 5-May-20        | T3 - Creditor Mediation Support   | Analyze the nominal and present value PayGo costs for TRS participants at various cut rates                                                                                                                                                                                   | 1.60 | 271.00      | 433.60                |
| Nguyen, Jimmy         | Staff              | 5-May-20        | T3 - Creditor Mediation Support   | Analyze the impact on paygo costs of increasing the threshold for an 14% cut for TRS participants                                                                                                                                                                             | 1.80 | 271.00      | 487.80                |
| Nguyen, Jimmy         | Staff              | 5-May-20        | T3 - Creditor Mediation Support   | Analyze the impact on paygo costs of increasing the threshold for an 15% cut for TRS participants                                                                                                                                                                             | 1.90 | 271.00      | 514.90                |

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| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in a call with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), D. Udom (McKinsey), A. Ly (McKinsey), N. Lawson (McKinsey) to discuss fiscal plan and budget working session, updates to the fiscal plan from prior years.            | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), R. Tan (EY), L. Klumper (FOMB), and M. Perez (FOMB) to discuss Department of Health and impact of potentially removing amounts decreed by the court from the baseline expenditures     | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), M. Perez (FOMB), N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the FY21 budget envelope and agency budget proposals | 2.10 | 720.00      | 1,512.00              |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with P. Blanco (EY), J. Santambrogio (EY), T. Bradley (EY) and S. Panagiotakis (EY) to discuss the benefits estimates for Dept of Education                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review CARES Act funds available to PRDE and related requirements                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review the clawback revenue and remaining amounts in the Draft 5.2 fiscal plan.                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review the Health Agency efficiency model to determine the measures impact if certain programs are removed from the addressable spend.                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review the impact of potential one-time investments in PRDE Salaries                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Panagiotakis,Sofia | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review the Uniform Remuneration Plan slides prepared by McKinsey                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Parks,Ian          | Manager        | 5-May-20        | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss Revisions to FP, updating measures, wording for COVID and Act 29                                                                                                      | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 5-May-20        | T3 - Long Term Projections | Participate in call with R Young (EY), I Parks (EY), to strategize around developments in healthcare appropriations in the CARES act and consider changes to estimated amount applicable to Puerto Rico                                                | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 5-May-20        | T3 - Long Term Projections | Email FOMB for contacts in Dept of Health or ASES to get broken out information on healthcare providers who have received money                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 5-May-20        | T3 - Long Term Projections | Prepare ASES summary for McKinsey regarding healthcare estimates                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB), Proskauer federal funds team, and D Patel (EY) to review merits of reimbursement for appropriations included in the PR Emergency Response Support Package                                                     | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with J Santambrogio (EY) and D Patel (EY) to discuss PRDE COVID federal funds summary prepared in response to request from N Jaresko (FOMB)                                                                                        | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Ojeda (FOMB), A Chepenik (EY), and D Patel (EY) to discuss response to additional stimulus proposal from PR Government                                                                   | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Prepare outline of response memo to additional stimulus proposal from PR Government                                                                                                                                                                    | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Research and review self-employed population to inform estimating size of PR population potentially excluded from federal and local stimulus                                                                                                           | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Research internal expertise to define and support strategy to address vulnerable populations                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Research population in PR receiving social security benefits to inform analysis of individuals excluded from federal and local stimulus                                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review and estimate formally employed population in Puerto Rico to inform analysis of individuals excluded from federal and local stimulus                                                                                                             | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review and response to Proskauer's initial review of the PR Emergency Measures Support Package in preparation for discuss and line item review.                                                                                                        | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 5-May-20        | T3 - Long Term Projections | Review and update analysis that estimates size of PR population potentially excluded from federal and local stimulus                                                                                                                                   | 1.10 | 720.00      | 792.00                |

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| Name                    | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.          | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Review and update line item responses to PR Emergency Measures Support Package for reimbursement potential at request of N Jaresko (FOMB)                                                                                                              | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.          | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Review and update PRDE COVID Fed funds memo outlining funding available for K-12                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.          | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Review communications and OpEd from PR government regarding additional stimulus proposal                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.          | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Review HHS website and summary Fed Funds estimates prepared by team to inform updated estimate of funds available to hospitals in PR through Tranche A and B of CARES allocations                                                                      | 0.40 | 720.00      | 288.00                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Review of JRS valuation system coding to calculate paygo for 11/12/13/14/15% cuts and a threshold of 2500                                                                                                                                              | 0.30 | 655.00      | 196.50                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Analyze results of JRS paygo cost calculation for 11/12/13/14/15% cuts and a threshold of 3500                                                                                                                                                         | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Review of JRS valuation system coding to calculate paygo for 11/12/13/14/15% cuts and a threshold of 3000                                                                                                                                              | 0.70 | 655.00      | 458.50                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Review of JRS valuation system coding to calculate paygo for 11/12/13/14/15% cuts and a threshold of 3500                                                                                                                                              | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Analyze results of JRS paygo cost calculation for 11/12/13/14/15% cuts and a threshold of 3000                                                                                                                                                         | 0.90 | 655.00      | 589.50                |
| Quach,TranLinh          | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Analyze results of JRS paygo cost calculation for 11/12/13/14/15% cuts and a threshold of 2500                                                                                                                                                         | 1.20 | 655.00      | 786.00                |
| Rai,Aman                | Staff          | 5-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rai,Aman                | Staff          | 5-May-20        | T3 - Long Term Projections      | Analyze QCEW employment numbers by industry                                                                                                                                                                                                            | 1.10 | 245.00      | 269.50                |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Prepare draft email to Tourism Company to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Send email to Tourism Company to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Review bank account information related to new/closed accounts received on 4/24/2020 for Project Corporation ENLACE Cano Martin Pena for 03/31/2020 testing period.                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Prepare draft email to Department of Economic Development and Commerce to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Send email to Department of Economic Development and Commerce to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior         | 5-May-20        | T3 - Plan of Adjustment         | Review supporting documents for restrictions sent from Public Buildings Authority for account ending in X019 as of 5/1/2020.                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Sanchez-Riveron,Déborah | Staff          | 5-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X562 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 5-May-20        | T3 - Plan of Adjustment         | Review status for Retirement System for Employees of the Government and Judiciary Retirement System account X570 as of 3/31/2020 compared to 12/31/2020 testing period.                                                                                | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff          | 5-May-20        | T3 - Plan of Adjustment         | Review email response from University of Puerto regarding maturity date for CD accounts held at BCOOP                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff          | 5-May-20        | T3 - Plan of Adjustment         | Prepare draft email to University of Puerto Rico to follow up regarding information for CD accounts held at BCOOP                                                                                                                                      | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X614 at Banco Popular as of 3/31/2020 testing period.              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X622 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X630 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X800 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X819 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X843 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X878 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X886 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X894 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X916 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X924 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X932 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X959 at Banco Popular as of 3/31/2020 testing period.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Independent Consumer Protection Office account X509 at Banco Popular as of 3/31/2020 testing period.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of National Guard of Puerto Rico account X797 at Banco Popular as of 3/31/2020 testing period.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X967 at Banco Popular as of 3/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X130 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X149 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X181 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Socioeconomic Development of the Family Administration account X203 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X106 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X157 at Banco Popular as of 3/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X165 at Banco Popular as of 3/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X211 at Banco Popular as of 3/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X238 at Banco Popular as of 3/31/2020 testing period.                            | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X246 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X254 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X270 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X297 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X300 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X319 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X327 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X335 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X343 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X351 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X378 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X394 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X416 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X424 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X432 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X440 at Banco Popular as of 3/31/2020 testing period.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X114 at Banco Popular as of 3/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X858 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X874 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X912 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X882 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X890 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X920 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X947 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X955 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X963 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 5-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X971 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X998 at Banco Popular as of 3/31/2020 testing period.                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X459 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X467 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X475 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X483 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X491 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X521 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X610 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X629 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 5-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X688 at Banco Popular as of 3/31/2020 testing period.                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss distribution to creditor classes per plan of adjustment based on April 2020 Fiscal Plan.                                                                                    | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) and D. Patel (EY) to discuss PRDE COVID federal funds summary prepared in response to request from N. Jaresko (FOMB)                                                                                     | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), J. Burr (EY), S. Tajuddin (EY), A. Chepenik (EY) and FOMB and DDEC officers to discuss DDEC VTP                                                                                                         | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), M. Perez (FOMB), N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the FY21 budget envelope and agency budget proposals | 2.10 | 810.00      | 1,701.00              |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Participate in call with P. Blanco (EY), J. Santambrogio (EY), T. Bradley (EY) and S. Panagiotakis (EY) to discuss the benefits estimates for Dept of Education                                                                                        | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review analysis of funds available from CARES act to support department of education                                                                                                                                                                   | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 5-May-20        | T3 - Long Term Projections      | Review analysis of general fund revenues being delayed into FY21 as a result of delay in return filing deadline                                                                                                                                        | 0.40 | 810.00      | 324.00                |
| Sarna, Shavi             | Senior Manager     | 5-May-20        | T3 - Long Term Projections      | Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), R. Tan (EY), L. Klumper (FOMB), and M. Perez (FOMB) to discuss Department of Health and impact of potentially removing amounts decreed by the court from the baseline expenditures     | 1.10 | 720.00      | 792.00                |
| Sarna, Shavi             | Senior Manager     | 5-May-20        | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), M. Perez (FOMB), N. Lawson (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY) and S. Sarna (EY) to discuss the FY21 budget envelope and agency budget proposals | 2.10 | 720.00      | 1,512.00              |
| Stricklin, Todd          | Senior             | 5-May-20        | T3 - Creditor Mediation Support | Participate in call with T. Stricklin (EY) and C. Good (EY) to discuss framework for building a tool that will calculate a high level impact of various cut structure designs                                                                          | 1.10 | 405.00      | 445.50                |
| Stricklin, Todd          | Senior             | 5-May-20        | T3 - Creditor Mediation Support | Revise TRS gap period model to refine estimate of the cost of delayed government implementation                                                                                                                                                        | 1.20 | 405.00      | 486.00                |

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| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior         | 5-May-20        | T3 - Creditor Mediation Support | Calculate revised "worst case" assumptions for population counts in TRS gap period model (25% credibility applied to the 2019 employee data snapshot)                                                                                                                         | 1.30 | 405.00      | 526.50                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in a call with N. Jaresko (FOMB), G. Ojeda (FOMB), S. Negron (FOMB), R. Lazaro (O&B), T. Wintner (McK), A. Chepenik (EY), R. Tague (EY), J. Dorgo (EY), and J. Moran-Eserski (EY) to discuss the different options to provide relief on municipal ASER obligation | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss municipal budgets and whether they include prior year liquidation revenues in their current year revenues                                                                                       | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss flow of funds for lottery and CAE                                                                                                                                                                         | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss muni budgeting of CAE and potential analysis to support                                                                                                                                                   | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss treatment of lottery, CAE, liquidation                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB) C. Yamin (AAFAF) and D. Claudio (CRIM) to discuss CRIM letter, lottery proceeds, CAE and liquidation impact on munis.                                                                                  | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Final review of CRIM response letter including FOMB edits                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Review CRIM response letter fir final edits prior to confirming with FOMB                                                                                                                                                                                                     | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Revise response letter to CRIM based on comments from FOMB                                                                                                                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with A Levine (EY) and S. Tajuddin (EY) to discuss FP report and presentation edits for PRIDCO                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 5-May-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY), J Burr (EY), S Tajuddin (EY), A Chepenik (EY) and FOMB and DDEC officers to discuss DDEC VTP                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Tan,Riyandi            | Manager        | 5-May-20        | T3 - Plan of Adjustment         | Participate in a call with J. Santambrogio (EY) and R. Tan (EY) to discuss distribution to creditor classes per plan of adjustment based on April 2020 Fiscal Plan.                                                                                                           | 0.40 | 595.00      | 238.00                |
| Tan,Riyandi            | Manager        | 5-May-20        | T3 - Long Term Projections      | Participate in a call with R. Dougherty (EY), R. Tan (EY), S. Panagiotakis (EY), D. Udom (McKinsey), A. Ly (McKinsey), N. Lawson (McKinsey) to discuss fiscal plan and budget working session, updates to the fiscal plan from prior years.                                   | 1.10 | 595.00      | 654.50                |
| Tan,Riyandi            | Manager        | 5-May-20        | T3 - Long Term Projections      | Participate in a call with S. Sarna (EY), S. Panagiotakis (EY), R. Tan (EY), L. Klumper (FOMB), and M. Perez (FOMB) to discuss Department of Health and impact of potentially removing amounts decreed by the court from the baseline expenditures                            | 1.10 | 595.00      | 654.50                |
| Tan,Riyandi            | Manager        | 5-May-20        | T3 - Plan of Adjustment         | Analyze distribution to creditors per plan of adjustment based on April 2020 Fiscal Plan.                                                                                                                                                                                     | 1.30 | 595.00      | 773.50                |
| Venkatramanan,Siddhu   | Manager        | 5-May-20        | T3 - Plan of Adjustment         | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the week ending 05/08/2020.                                                                                                                        | 2.20 | 595.00      | 1,309.00              |
| Young,Ryan             | Staff          | 5-May-20        | T3 - Long Term Projections      | Participate in call with R Young (EY), I Parks (EY), to strategize around developments in healthcare appropriations in the CARES act and consider changes to estimated amount applicable to Puerto Rico                                                                       | 0.60 | 245.00      | 147.00                |
| Young,Ryan             | Staff          | 5-May-20        | T3 - Long Term Projections      | Research CDC funding allocations from CARES Act for PR                                                                                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Young,Ryan             | Staff          | 5-May-20        | T3 - Long Term Projections      | Research HUD allocations for PR from CARES Act for Community development fund, Child Care development fund and ACL                                                                                                                                                            | 1.90 | 245.00      | 465.50                |
| Young,Ryan             | Staff          | 5-May-20        | T3 - Long Term Projections      | Research PR State & Local government allocation plan proposed by PR House                                                                                                                                                                                                     | 1.10 | 245.00      | 269.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 5-May-20        | T3 - Long Term Projections | Update CARES Act HUD allocation estimate for PR from research                                                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Young,Ryan          | Staff          | 5-May-20        | T3 - Long Term Projections | Update healthcare funding estimates and rationale for PR in Fed stimulus master tracker                                                                                                                                                                     | 1.40 | 245.00      | 343.00                |
| Young,Ryan          | Staff          | 5-May-20        | T3 - Long Term Projections | Update provider relief fund PR allocations for Rural healthcare, COVID high impact & uninsured/low income appropriations                                                                                                                                    | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi           | Staff          | 5-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing EY's results compared to McKinsey's results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener | Senior Manager | 6-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener | Senior Manager | 6-May-20        | T3 - Long Term Projections | Review state and local grant and loan programs for businesses as a result of covid-19.                                                                                                                                                                      | 2.60 | 720.00      | 1,872.00              |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Finalize the assumption details for attenuated scenario to deliver for fiscal plan                                                                                                                                                                          | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Finalize the assumption details for persistent scenario to deliver for fiscal plan                                                                                                                                                                          | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Finalize the assumption details for the stimulus impact to deliver for fiscal plan                                                                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Prepare tables with new format for the macro results deliverable                                                                                                                                                                                            | 1.20 | 595.00      | 714.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Review the response to the Unemployment replacement request from McKinsey, slide for the exhibits in the FP                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Review the unemployment numbers with respect to Cares Act                                                                                                                                                                                                   | 1.10 | 595.00      | 654.50                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Revise the macro impact tables incorporating comments to send to fiscal plan team                                                                                                                                                                           | 0.70 | 595.00      | 416.50                |
| Ban,Menuka          | Manager        | 6-May-20        | T3 - Long Term Projections | Update macro model to finalize the impact for the fiscal plan                                                                                                                                                                                               | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.    | Senior         | 6-May-20        | T3 - Long Term Projections | Prepare three additional new model specifications for US to PR unemployment                                                                                                                                                                                 | 2.80 | 445.00      | 1,246.00              |
| Berger,Daniel L.    | Senior         | 6-May-20        | T3 - Long Term Projections | Prepare three new model specifications to test the relationship between US unemployment and PR unemployment (deficiencies found in original model)                                                                                                          | 2.90 | 445.00      | 1,290.50              |
| Burr,Jeremy         | Manager        | 6-May-20        | T3 - Long Term Projections | Prepare guidance on the Federal Medical Assistance Percentages ("FMAP") for Puerto Rico in FY21 given the recent COVID crisis and federal gov't decisions                                                                                                   | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy         | Manager        | 6-May-20        | T3 - Long Term Projections | Provide feedback on the latest PRASA FY21 budget numbers estimated by the FOMB PRASA team to be included in the forthcoming fiscal plan                                                                                                                     | 0.90 | 595.00      | 535.50                |
| Chan,Jonathan       | Senior         | 6-May-20        | T3 - Plan of Adjustment    | Perform preliminary update of presentation for March 31, 2020, Cash Balance Update using reporting workbook data available as of 05/04/2020                                                                                                                 | 2.70 | 445.00      | 1,201.50              |
| Chan,Jonathan       | Senior         | 6-May-20        | T3 - Plan of Adjustment    | Perform analysis over new download from Relativity platform as of 05/06/2020 to account for changes in account categorization.                                                                                                                              | 2.60 | 445.00      | 1,157.00              |
| Chan,Jonathan       | Senior         | 6-May-20        | T3 - Plan of Adjustment    | Update reporting workbook for March 31, 2020, Cash Balance update for data available as of 05/06/2020                                                                                                                                                       | 2.70 | 445.00      | 1,201.50              |
| Chawla,Sonia        | Manager        | 6-May-20        | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X718 at Oriental Bank as of the 03 31 20 testing period.                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia        | Manager        | 6-May-20        | T3 - Plan of Adjustment    | Perform second level review of Public Buildings Authority account X717 at Oriental Bank as of the 03 31 20 testing period.                                                                                                                                  | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia        | Manager        | 6-May-20        | T3 - Plan of Adjustment    | Review supporting documentation to verify PBA account X291 at Oriental Bank was closed and transferred to account X718 as of the 03 31 20 testing period.                                                                                                   | 0.10 | 595.00      | 59.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name         | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|--------------|---------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Review supporting documentation to verify PBA account X292 at Oriental Bank was closed and transferred to account X717 as of the 03 31 20 testing period.                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Review the updated analysis on total cash balances as of 05 06 20 for the 03 31 20 testing period draft presentation to the Board.                                                  | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Review the Plan of Adjustment Disclosure Statement, Debtors' Cash Section to incorporate information for the 03 31 20 testing period as of 05 06 20.                                | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X455 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X315 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X713 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X439 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X447 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X463 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X792 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X593 at Banco Santander as of the 03 31 20 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X138 at Banco Santander as of the 03 31 20 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X268 at Banco Santander as of the 03 31 20 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Department of Economic Development and Commerce account X057 at Banco Santander as of the 03 31 20 testing period.                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform analysis to assess impact on reporting for accounts with follow up required with a financial institution for additional information to support the 03 31 20 testing period. | 1.10 | 595.00      | 654.50                |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X455 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X315 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X713 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X439 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X447 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X463 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X792 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Broadcasting Corporation account X593 at Banco Santander as of the 12 31 19 testing period.                                       | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia | Manager | 6-May-20        | T3 - Plan of Adjustment | Review the updated draft presentation to the board as of 05 06 20 for the 03 31 20 testing period.                                                                                  | 0.90 | 595.00      | 535.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Prepare analysis comparing restriction classifications for all accounts as of the 12 31 19 testing period reported on 02 07 20 against information updated and reported on 02 28 20.                                  | 1.20 | 595.00      | 714.00                |
| Chawla,Sonia          | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Prepare analysis comparing restriction classifications for all accounts as of the 12 31 19 testing period reported on 02 28 20 against classifications for accounts as of the 03 31 20 testing period as of 05 06 20. | 1.20 | 595.00      | 714.00                |
| Chawla,Sonia          | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Review information received from PFC as of the 03 31 20 testing period.                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Chepenik,Adam Brandon | Partner/Principal | 6-May-20        | T3 - Long Term Projections      | Make further edits to CRIM Act 29 analysis and letter per feedback provided                                                                                                                                           | 2.80 | 870.00      | 2,436.00              |
| Chepenik,Adam Brandon | Partner/Principal | 6-May-20        | T3 - Long Term Projections      | Review municipal forecast data                                                                                                                                                                                        | 0.90 | 870.00      | 783.00                |
| Chepenik,Adam Brandon | Partner/Principal | 6-May-20        | T3 - Long Term Projections      | Review UI trust fund information                                                                                                                                                                                      | 0.40 | 870.00      | 348.00                |
| Culp,Noelle B.        | Staff             | 6-May-20        | T3 - Creditor Mediation Support | Calculate impact of updating cut threshold to 4000 at various percentages for ERS participants                                                                                                                        | 1.60 | 271.00      | 433.60                |
| Culp,Noelle B.        | Staff             | 6-May-20        | T3 - Creditor Mediation Support | Update fiscal plan calculations to reflect ERS cut at various thresholds and percentages                                                                                                                              | 1.70 | 271.00      | 460.70                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Long Term Projections      | Participate in call with B. Maciejewski (EY), J. Dorgo (EY), to discuss T3 workplan and revisions to the approved government actions related to COVID deck                                                            | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Long Term Projections      | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss McKinsey FP working draft figures                                                                                                    | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Add administrative determination 20-13 to document library for team review                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Add executive order 2020-038 to document library for team review                                                                                                                                                      | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Add FOMB Letters April 29 to May 5 to document library for team review                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Add PRDOL circular letter 2020-03 to document library for team review                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Add treasury circular letters 20-24 to 25 to document library for team review                                                                                                                                         | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Prepare an 8th update to the government approved actions presentation based on team input                                                                                                                             | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Prepare executive summary slide for administrative determination 20-13 for the "Approved government action related to COVID" deck                                                                                     | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Prepare executive summary slide for executive order 2020-038 the "Approved government action related to COVID" deck                                                                                                   | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Prepare executive summary slides for treasury circular letters 20-24 to 25 for the "Approved government action related to COVID" deck                                                                                 | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Review and prepare executive summary for administrative determination 20-13 for team review                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Review and prepare executive summary for executive order 2020-038 for team review                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Review and prepare executive summary for FOMB Letters April 29 to May 5 for team review                                                                                                                               | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Review and prepare executive summary for PRDOL circular letter 2020-03 for team review                                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Review and prepare executive summary for treasury circular letters 20-24 to 25 for team review                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Analyze administrative determination 20-13 for team review                                                                                                                                                            | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 6-May-20        | T3 - Plan of Adjustment         | Analyze treasury circular letters 20-24 to 25 for team review                                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| Dougherty,Ryan Curran | Senior            | 6-May-20        | T3 - Long Term Projections      | Review SRF revenue build in Fiscal Plan to assess how budget will be impacted.                                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Galasso,Jenny M       | Manager           | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY), J Galasso (EY), R Young (EY), P Mizzi (EY) to align on and refine fed stimulus funding allocations for PR                                                                      | 0.80 | 595.00      | 476.00                |
| Galasso,Jenny M       | Manager           | 6-May-20        | T3 - Long Term Projections      | Prepare summary slide related to the funds Puerto Rico can expect to benefit from CARES Act related to Paycheck Protection Program loans                                                                              | 3.40 | 595.00      | 2,023.00              |
| Galasso,Jenny M       | Manager           | 6-May-20        | T3 - Long Term Projections      | Update tables for spending on education                                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Galasso,Jenny M       | Manager           | 6-May-20        | T3 - Long Term Projections      | Update table for spending on nutrition                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Galasso,Jenny M       | Manager           | 6-May-20        | T3 - Long Term Projections      | Updating how specifically money is being spent for pop                                                                                                                                                                | 0.60 | 595.00      | 357.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Galasso,Jenny M     | Manager        | 6-May-20        | T3 - Long Term Projections      | Update education tables for May 6th announcement of 19.7mm to higher education                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Garcia,Francisco R. | Senior Manager | 6-May-20        | T3 - Plan of Adjustment         | Draft communication email with O&B relating to change in restriction categories for newly in-scope accounts.                                                                                                                                                | 0.20 | 720.00      | 144.00                |
| Garcia,Francisco R. | Senior Manager | 6-May-20        | T3 - Plan of Adjustment         | Review cash accounts and balances summary as of December 31, 2019.                                                                                                                                                                                          | 2.40 | 720.00      | 1,728.00              |
| Garcia,Francisco R. | Senior Manager | 6-May-20        | T3 - Plan of Adjustment         | Review draft of December 2019 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                         | 1.40 | 720.00      | 1,008.00              |
| Glavin,Amanda Jane  | Staff          | 6-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane  | Staff          | 6-May-20        | T3 - Long Term Projections      | Research state COVID-19 responses in CA                                                                                                                                                                                                                     | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane  | Staff          | 6-May-20        | T3 - Long Term Projections      | Research state COVID-19 responses in NJ                                                                                                                                                                                                                     | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane  | Staff          | 6-May-20        | T3 - Long Term Projections      | Research state COVID-19 responses in NY, enacted and proposed                                                                                                                                                                                               | 1.80 | 245.00      | 441.00                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Long Term Projections      | Revise language of pension chapter of fiscal plan to address Act 29                                                                                                                                                                                         | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Creditor Mediation Support | Participate in working session with C Good (EY) and S Levy (EY) to model a live demonstration of the cut analysis tool                                                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Plan of Adjustment         | Participate in Social Security Working Group call to discuss current status of DC implementation and Social Security progress. EY participants include: S Levy and C Good                                                                                   | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Long Term Projections      | Review calculation isolating PRIDCO costs from fiscal plan to provide paygo for independent PRIDCO fiscal plan                                                                                                                                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Long Term Projections      | Review costs of System 2000 removal from Fiscal Plan for McKinsey                                                                                                                                                                                           | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Long Term Projections      | Revise language of pension chapter of fiscal plan written by FOMB staff related to DC implementation                                                                                                                                                        | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), S Levy (EY), and C Good (EY) to preview the high level cut analysis tool to prepare for meeting with K Rifkind (FOMB)                                                                                            | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Creditor Mediation Support | Participate in working call with T Stricklin (EY) and C Good (EY) to review details of the pension cut tool and identify sources of improvement needed and identify process for checking remainder of tool calculations                                     | 1.30 | 519.00      | 674.70                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Creditor Mediation Support | Revise formatting of output tab of pension cut tool to capture detail by plan/cut tier including cost/headcount information                                                                                                                                 | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Long Term Projections      | Review PRIDCO agency costs with government estimates / prior fiscal plan to identify reasonability of paygo levels                                                                                                                                          | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E     | Manager        | 6-May-20        | T3 - Creditor Mediation Support | Review calculation details through evaluation of individual sample calculations of high level cut analysis tool to ensure calculations are being performed accurately                                                                                       | 1.80 | 519.00      | 934.20                |
| Kebhaj,Suhaib       | Senior         | 6-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib       | Senior         | 6-May-20        | T3 - Long Term Projections      | Revise estimates of unemployment rate peak level based on new CBO projections for attenuated shock scenario                                                                                                                                                 | 2.40 | 445.00      | 1,068.00              |
| Kebhaj,Suhaib       | Senior         | 6-May-20        | T3 - Long Term Projections      | Revise estimates of unemployment rate peak level based on new CBO projections for Persistent shock scenario                                                                                                                                                 | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib       | Senior         | 6-May-20        | T3 - Long Term Projections      | Revise forecast profile of unemployment rate out to FY 2021 in the attenuated shock scenario                                                                                                                                                                | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib       | Senior         | 6-May-20        | T3 - Long Term Projections      | Continue to revise forecast profile of unemployment rate out to FY 2021 in the persistent shock scenario                                                                                                                                                    | 1.60 | 445.00      | 712.00                |
| Kite,Samuel         | Senior         | 6-May-20        | T3 - Creditor Mediation Support | Review updated ERS paygo costs from alternative scenarios for threshold (2500,3000,3500,4000) and for cut percent's (11%-15%)                                                                                                                               | 1.60 | 405.00      | 648.00                |
| Leonis,Temisan      | Senior         | 6-May-20        | T3 - Long Term Projections      | Review Comps Supporting data tab in PRIDCO Business Plan worksheet.                                                                                                                                                                                         | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan      | Senior         | 6-May-20        | T3 - Long Term Projections      | Review NPV Analysis tab in PRIDCO Business Plan worksheet.                                                                                                                                                                                                  | 1.80 | 445.00      | 801.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 6-May-20        | T3 - Long Term Projections      | Review Restructuring Case 5-Year projections tab in PRIDCO Business Plan worksheet.                                                                                                                                                                         | 1.90 | 445.00      | 845.50                |
| Levine,Adam             | Senior             | 6-May-20        | T3 - Long Term Projections      | Review CW-related budgets to begin building PRIDCO's FY2021 budget                                                                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Levine,Adam             | Senior             | 6-May-20        | T3 - Long Term Projections      | Review PRIDCO Model - distributable cash build-up which affects bondholders' recovery (due to recent changes on the model)                                                                                                                                  | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 6-May-20        | T3 - Long Term Projections      | Review PRIDCO Model - linkage between Government Baseline projections, Ankura's original projections and Fiscal Plan projections                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 6-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - Expense build-Up for FY2021 budget                                                                                                                                                                                                    | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam             | Senior             | 6-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - new formulas applied to connect between Government Baseline, Ankura's, Fiscal Plan projections and the Assumptions sheet                                                                                                              | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Creditor Mediation Support | Participate in working session with C Good (EY) and S Levy (EY) to model a live demonstration of the cut analysis tool                                                                                                                                      | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Creditor Mediation Support | Review documentation from May fiscal plan related to Ombudsman for retirees                                                                                                                                                                                 | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Plan of Adjustment         | Participate in Social Security Working Group call to discuss current status of DC implementation and Social Security progress. EY participants include: S Levy and C Good                                                                                   | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Long Term Projections      | Review projections of stand-alone PRIDCO paygo cost                                                                                                                                                                                                         | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), S Levy (EY), and C Good (EY) to preview the high level cut analysis tool to prepare for meeting with K Rifkind (FOMB)                                                                                            | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Long Term Projections      | Review impact to paygo costs if system 2000 participants added back into projections                                                                                                                                                                        | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R            | Partner/Principal  | 6-May-20        | T3 - Long Term Projections      | Review pension section of fiscal plan narrative based on further edits from FOMB                                                                                                                                                                            | 0.80 | 721.00      | 576.80                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Long Term Projections      | Participate in call with B. Maciejewski (EY), J. Dorgo (EY), to discuss T3 workplan and revisions to the approved government actions related to COVID deck                                                                                                  | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-26 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-27 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.70 | 595.00      | 416.50                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-28 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.50 | 595.00      | 297.50                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-29 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.70 | 595.00      | 416.50                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-30 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Plan of Adjustment         | Research Executive Order 2020-31 in preparation of COVID-19 disclosure statement                                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 6-May-20        | T3 - Long Term Projections      | Review deck regarding approved government actions related to COVID in order to provide comments to team                                                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Mackie,James            | Executive Director | 6-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 6-May-20        | T3 - Long Term Projections      | Review QUEST macro model of unemployment projections                                                                                                                                                                                                        | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 6-May-20        | T3 - Long Term Projections      | Review QUEST tables on state and local responses to COVID-19 pandemic                                                                                                                                                                                       | 0.20 | 810.00      | 162.00                |
| Mackie,James            | Executive Director | 6-May-20        | T3 - Long Term Projections      | Review QUEST updates to unemployment and macro estimates                                                                                                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 6-May-20        | T3 - Long Term Projections      | Review revisions made to the QUEST macro model of unemployment projections                                                                                                                                                                                  | 1.80 | 810.00      | 1,458.00              |
| Malhotra,Gaurav         | Partner/Principal  | 6-May-20        | T3 - Creditor Mediation Support | Review AFT counter proposal on freeze/Social Security to send to legal for sharing with AFT.                                                                                                                                                                | 0.50 | 870.00      | 435.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav      | Partner/Principal  | 6-May-20        | T3 - Plan of Adjustment           | Review of 30 year cash projections under various scenarios                                                                                                                                                                                                  | 1.10 | 870.00      | 957.00                |
| Mizzi,Philip Mario   | Staff              | 6-May-20        | T3 - Long Term Projections        | Participate in call with I Parks (EY), J Galasso (EY), R Young (EY), P Mizzi (EY) to align on and refine fed stimulus funding allocations for PR                                                                                                            | 0.80 | 245.00      | 196.00                |
| Mizzi,Philip Mario   | Staff              | 6-May-20        | T3 - Long Term Projections        | Update the COVID Relief Cost Breakdown excel tab by fact finding numbers that JGC announced and refining the fund templates                                                                                                                                 | 2.90 | 245.00      | 710.50                |
| Mizzi,Philip Mario   | Staff              | 6-May-20        | T3 - Long Term Projections        | Continue to update the COVID Relief Cost Breakdown excel tab by fact finding numbers that JGC announced and refining the fund templates                                                                                                                     | 1.10 | 245.00      | 269.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's liquidity needs and municipal remittances                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's proposed allocation of the \$132 million                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Participate in a meeting with D. Claudio (CRIM), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss updated liquidity needs                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss McKinsey FP working draft figures                                                                                                                                          | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Prepare a deck comparing CRIM's counterproposal for the allocation of the CW transfer to the three proposals originally presented by FOMB                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Prepare a letter for CRIM welcoming their decision on how to allocate the \$132 million CW transfer as part of Act 29 repeal                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Prepare a letter to respond to AAFAF to explain how the ASSES obligation was calculated                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Prepare an analysis to quantify how the \$132 million would be allocate across all municipalities under CRIM's proposal                                                                                                                                     | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Review CRIM's bank account activity to identify the funds flow and whether or not we can put a lien on the account                                                                                                                                          | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Review historical municipal ASSES contributions (FY15 - FY20) to identify how these numbers compared to what has been projected in the Fiscal Plan                                                                                                          | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Review the draft term sheet that establishes the parameters for the liquidity facility to ensure it is aligned with what was discussed with the mayors                                                                                                      | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 6-May-20        | T3 - Long Term Projections        | Review the updated liquidity needs for municipalities to identify the remittances and debts that CRIM must pay on behalf of the municipalities                                                                                                              | 0.90 | 445.00      | 400.50                |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 State and Local programs to provide relief to individuals and businesses, policies in comparison to Puerto Rico, editing of draft report and re-edit of revised version                                                                            | 1.70 | 810.00      | 1,377.00              |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 - Puerto Economic impact estimates, refining model estimates, programming and out put of unemployment                                                                                                                                              | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 Economic impact - refining stimulus effects of employment support programs, economic multipliers and aggregate effects on economy for FY20 and FY21                                                                                                | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 Economic Effects - Refining and re-estimating unemployment effects inputs to macro estimates, testing for model misalignment                                                                                                                       | 2.90 | 810.00      | 2,349.00              |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 Economic Effects - Constructing final estimation, model presentation and macro effects spread sheet depiction, forwarding final spread sheet to FMOB and McKinsey                                                                                  | 2.70 | 810.00      | 2,187.00              |
| Mullins,Daniel R     | Executive Director | 6-May-20        | T3 - Long Term Projections        | COVID-19 - Discussion w/ FOMB, McKinsey and KPMG the appropriate recognition of revenue from deferred tax collections                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Neziroski,David      | Staff              | 6-May-20        | T3 - Fee Applications / Retention | Prepare exhibit C for March application                                                                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Neziroski,David      | Staff              | 6-May-20        | T3 - Fee Applications / Retention | Prepare exhibit A for March application                                                                                                                                                                                                                     | 0.60 | 245.00      | 147.00                |
| Nichols,Carly        | Manager            | 6-May-20        | T3 - Creditor Mediation Support   | Review updated fiscal plan paygo cash flows for TRS for cut thresholds of \$2,500 to \$4,000 (by \$500) with cut percentages of 11% - 15%                                                                                                                   | 0.80 | 519.00      | 415.20                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Park (EY), R Young (EY) and D Patel (EY) to discuss open items and plan for weekly COVID working group presentation                                                                                                              | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY) and D Patel (EY) to discuss update to Fed Funds slides for weekly COVID presentation                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY), J Galasso (EY), R Young (EY), P Mizzi (EY) to align on and refine fed stimulus funding allocations for PR                                                                                                            | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Participate in call with I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to discuss McKinsey FP working draft figures                                                                                                                                          | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Review State and Local Government disbursements to date.                                                                                                                                                                                                    | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 6-May-20        | T3 - Long Term Projections      | Update PPP Phase 3.5 Estimate in relation to the new data received                                                                                                                                                                                          | 1.30 | 595.00      | 773.50                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Park (EY), R Young (EY) and D Patel (EY) to discuss open items and plan for weekly COVID working group presentation                                                                                                              | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY) and D Patel (EY) to discuss update to Fed Funds slides for weekly COVID presentation                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Prepare communication summarizing draft memo and supporting material to share with FOMB staff                                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Prepare draft memo in response to government's addition stimulus proposal at request of N Jaresko (FOMB)                                                                                                                                                    | 1.80 | 720.00      | 1,296.00              |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Review analysis of population excluded from federal and local stimulus to inform response memo to government's additional stimulus proposal                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Review and respond to draft weekly COVID Fed Stimulus bridge document                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Review CW Fiscal plan to assess variance in application of COVID related Federal Funding                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Review update US Treasury guideline about acceptable application for S&L funds distributed in connection with the CARES Act                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Revise and finalize draft response memo to government's additional stimulus proposal to share with FOMB staff                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Update and finalize analysis to estimate of PR population excluded from Federal and Local stimulus                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 6-May-20        | T3 - Long Term Projections      | Update and finalize line item summary providing view on CARES Act reimbursable appropriations included in the PR Emergency Measures Support Package                                                                                                         | 0.40 | 720.00      | 288.00                |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of final JRS paygo cash flows for 4000 threshold level runs                                                                                                                                                                                          | 0.10 | 655.00      | 65.50                 |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of net present value changes attributable to changing the JRS cut threshold to 3500                                                                                                                                                                  | 0.20 | 655.00      | 131.00                |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of net present value changes attributable to changing the JRS cut threshold to 4000                                                                                                                                                                  | 0.20 | 655.00      | 131.00                |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of net present value changes attributable to changing the JRS cut threshold to 3000                                                                                                                                                                  | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of net present value changes attributable to changing the JRS cut threshold to 2500                                                                                                                                                                  | 0.80 | 655.00      | 524.00                |
| Quach,TranLinh     | Senior Manager | 6-May-20        | T3 - Creditor Mediation Support | Review of JRS valuation system coding to calculate paygo for 11/12/13/14/15% cuts and a threshold of 4000                                                                                                                                                   | 1.40 | 655.00      | 917.00                |
| Rai,Aman           | Staff          | 6-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I. | Senior         | 6-May-20        | T3 - Plan of Adjustment         | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X701 as of 5/6/2020.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-May-20        | T3 - Plan of Adjustment         | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X240 as of 5/6/2020.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 6-May-20        | T3 - Plan of Adjustment         | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X259 as of 5/6/2020.                                                                                                          | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X666 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X264 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X195 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X582 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X407 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X755 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X022 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X355 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Conservatory of Music Corporation of Puerto Rico for account ending in X134 as of 5/6/2020.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Prepare draft email to Conservatory of Music Corporation of Puerto Rico to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Conservatory of Music Corporation of Puerto Rico to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review US Bank statement received on 5/06/2020 for Puerto Rico Public Finance Corporation account ending in X001 for 03/31/2020 testing period.                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review US Bank statement received on 5/06/2020 for Puerto Rico Public Finance Corporation account ending in X003 for 03/31/2020 testing period.                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review Proskauer comments as of 5/6/2020 to determine restrictions follow-up for Retirement System for Employees of the Government and Judiciary Retirement System.                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Prepare draft email on 5/6/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Review Proskauer comments as of 5/6/2020 to determine restrictions follow-up for Public Buildings Authority.                                                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Prepare draft email on 5/6/2020 to Public Buildings Authority to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Public Buildings Authority to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Office of the Governor to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Department of Treasury to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to PR Federal Affairs Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                             | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Office of Industrial Tax Exemption to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                            | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to National Guard of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Department of Labor and Human Resources to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Mental Health Services and Addiction Control Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Municipal Revenue Collection Center (CRIM) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Department of Economic Development and Commerce to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Land Authority de Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Tourism Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Permits Management Office to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to State Office of Energy Public Policy to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Council of Occupational Development & Human Resources (CDORH) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Film Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Puerto Rico Public Finance Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email to Labor Development Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Institute of Puerto Rican Culture to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Department of Sports and Recreation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.               | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Joint Special Commission of Legislative Funds to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to Public Housing Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment | Send email on 5/6/2020 to School of Plastic Arts and Design to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                 | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Child Support Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Industrial Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Electric Power Authority (PREPA) - Retirement to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Government Development Bank For Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Metropolitan Bus Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Maritime Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Forensics Science Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Fine Arts Center Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Conservatory of Music Corporation of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Ponce Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Model Forest to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Family and Children Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Administration for the Development of Agricultural Enterprises to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 6-May-20        | T3 - Plan of Adjustment    | Send email on 5/6/2020 to Convention Center District Authority of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                | 0.10 | 445.00      | 44.50                 |
| Rubin,Joshua A.    | Staff  | 6-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category           | Redacted Description                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rubin, Joshua A.         | Staff | 6-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on impediments to political acceptance of revenue forecasts produced by executive-run forecasting entities              | 0.60 | 245.00      | 147.00                |
| Rubin, Joshua A.         | Staff | 6-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on the difference between informal and formal forecasting entities                                                      | 0.80 | 245.00      | 196.00                |
| Rubin, Joshua A.         | Staff | 6-May-20        | T3 - Long Term Projections | Analyze documents on procurement regulations from the government of Puerto Rico                                                                                       | 0.80 | 245.00      | 196.00                |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Send email to A. Garcia (FOMB) regarding testing documentation received from Banco Santander as of 5/6/2020 for 3/31/2020 testing period                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Analyze pending information as of 5/6/2020 for Public Finance Corporation accounts held at US Bank for the 3/31/2020 testing period                                   | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Prepare draft email to US Bank to follow up on outstanding information for Public Finance Corporation accounts as of 3/31/2020 testing period cash balances requests. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X718 at Banco Popular as of 3/31/2020 testing period.                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Energy Commission account X056 at Banco Popular as of 3/31/2020 testing period.                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Telecommunications Regulatory Board account X159 at Banco Popular as of 3/31/2020 testing period.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X636 at Banco Popular as of 3/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Authority for the Financing of Infrastructure of Puerto Rico account X644 at Banco Popular as of 3/31/2020 testing period.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X664 at Banco Popular as of 3/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X861 at Banco Popular as of 3/31/2020 testing period.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X621 at Banco Popular as of 3/31/2020 testing period.                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Land Authority de Puerto Rico account X648 at Banco Popular as of 3/31/2020 testing period.                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Solid Waste Authority account X296 at Banco Popular as of 3/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Solid Waste Authority account X544 at Banco Popular as of 3/31/2020 testing period.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Economic Development Bank for Puerto Rico account X110 at Banco Popular as of 3/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X652 at Banco Popular as of 3/31/2020 testing period.                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X303 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X314 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X322 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X330 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X349 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X365 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment    | Perform first level testing of Department of Treasury account X373 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X381 at Banco Popular as of 3/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Trade and Export Company account X012 at Banco Popular as of 3/31/2020 testing period.                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Energy Commission account X064 at Banco Popular as of 3/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Office for Community and Socioeconomic Development of Puerto Rico account X753 at Banco Popular as of 3/31/2020 testing period.                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Highway and Transportation Authority account X210 at Banco Popular as of 3/31/2020 testing period.                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Insurance Fund State Corporation account X560 at Banco Popular as of 3/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Education account X706 at Banco Popular as of 3/31/2020 testing period.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Teacher Retirement System account X117 at Banco Popular as of 3/31/2020 testing period.                                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Retirement System of Puerto Rico Judiciary account X199 at Banco Popular as of 3/31/2020 testing period.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Public Housing Administration account X485 at Banco Popular as of 3/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X438 at Banco Popular as of 3/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X446 at Banco Popular as of 3/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X454 at Banco Popular as of 3/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of School of Plastic Arts and Design account X462 at Banco Popular as of 3/31/2020 testing period.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Land Authority de Puerto Rico account X171 at Banco Popular as of 3/31/2020 testing period.                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Electric Power Authority (PREPA) account X369 at Banco Popular as of 3/31/2020 testing period.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Tourism Company account X208 at Banco Popular as of 3/31/2020 testing period.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X377 at Banco Popular as of 3/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X717 at Banco Popular as of 3/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Solid Waste Authority account X725 at Banco Popular as of 3/31/2020 testing period.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X302 at Banco Popular as of 3/31/2020 testing period.                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Economic Development Bank for Puerto Rico account X628 at Banco Popular as of 3/31/2020 testing period.                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X015 at Banco Popular as of 3/31/2020 testing period.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X205 at Banco Popular as of 3/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Department of Treasury account X213 at Banco Popular as of 3/31/2020 testing period.                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 6-May-20        | T3 - Plan of Adjustment | Perform first level testing of Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X748 at Banco Popular as of 3/31/2020 testing period. | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Statistics Institute of PR account X974 at Banco Popular as of 3/31/2020 testing period.                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Comprehensive Cancer Center account X329 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Comprehensive Cancer Center account X337 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Comprehensive Cancer Center account X345 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Comprehensive Cancer Center account X353 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Electric Power Authority (PREPA) account X689 at Banco Popular as of 3/31/2020 testing period.                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Industrial Development Company account X258 at Banco Popular as of 3/31/2020 testing period.                                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X408 at Banco Popular as of 3/31/2020 testing period.                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of University of Puerto Rico account X030 at Banco Popular as of 3/31/2020 testing period.                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Economic Development Bank for Puerto Rico account X171 at Banco Popular as of 3/31/2020 testing period.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Economic Development Bank for Puerto Rico account X312 at Banco Popular as of 3/31/2020 testing period.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X503 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X577 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X585 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X406 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Department of Treasury account X333 at Banco Popular as of 3/31/2020 testing period.                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Administration for the Development of Agricultural Enterprises account X548 at Banco Popular as of 3/31/2020 testing period.                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Comprehensive Cancer Center account X892 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X546 at Banco Popular as of 3/31/2020 testing period.                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff              | 6-May-20        | T3 - Plan of Adjustment         | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X554 at Banco Popular as of 3/31/2020 testing period.                                          | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 6-May-20        | T3 - Plan of Adjustment         | Participate in a discussion with J. Santambrogio (EY) and R. Tan (EY) to discuss creditor class distributions based on plan of adjustment.                                                                              | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 6-May-20        | T3 - Plan of Adjustment         | Prepare analysis of potential recoveries to various classes of creditors                                                                                                                                                | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 6-May-20        | T3 - Plan of Adjustment         | Prepare reconciliation of unrestricted cash between creditor presentation and June 2019 balances                                                                                                                        | 1.30 | 810.00      | 1,053.00              |
| Stricklin, Todd          | Senior             | 6-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), S Levy (EY), and C Good (EY) to preview the high level cut analysis tool to prepare for meeting with K Rifkind (FOMB)                                                        | 0.70 | 405.00      | 283.50                |
| Stricklin, Todd          | Senior             | 6-May-20        | T3 - Creditor Mediation Support | Participate in working call with T Stricklin (EY) and C Good (EY) to review details of the pension cut tool and identify sources of improvement needed and identify process for checking remainder of tool calculations | 1.30 | 405.00      | 526.50                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd       | Senior            | 6-May-20        | T3 - Creditor Mediation Support | Calculate estimated TRS gap payment cost of various tiered damages payment methods for participants that are eligible for social security at the freeze date                  | 1.60 | 405.00      | 648.00                |
| Stricklin,Todd       | Senior            | 6-May-20        | T3 - Creditor Mediation Support | Calculate estimated TRS gap payment cost of various tiered damages payment methods for participants that are eligible for social security within 30 months of the freeze date | 1.70 | 405.00      | 688.50                |
| Stricklin,Todd       | Senior            | 6-May-20        | T3 - Long Term Projections      | Review ERS, TRS, JRS summary statistic model for accuracy / reasonableness / internal consistency with other internal models                                                  | 1.80 | 405.00      | 729.00                |
| Stricklin,Todd       | Senior            | 6-May-20        | T3 - Creditor Mediation Support | Calculate revised "best estimate" assumptions for population counts in TRS gap period model (50% credibility applied to the 2019 employee data snapshot)                      | 2.20 | 405.00      | 891.00                |
| Stuber,Emily Grace   | Senior            | 6-May-20        | T3 - Creditor Mediation Support | Review TRS paygo sensitivity results for 2500-4000 cut thresholds with 11%-15% cut percent's for inactive                                                                     | 1.30 | 405.00      | 526.50                |
| Stuber,Emily Grace   | Senior            | 6-May-20        | T3 - Creditor Mediation Support | Review TRS paygo sensitivity results for 2500-4000 cut thresholds with 11%-15% cut percent's for actives                                                                      | 1.40 | 405.00      | 567.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's liquidity needs and municipal remittances                                                | 0.80 | 720.00      | 576.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's proposed allocation of the \$132 million                                                 | 0.70 | 720.00      | 504.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Participate in a meeting with D. Claudio (CRIM), G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss updated liquidity needs                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Analyze changes to CRIM muni liquidity based on latest changes provided by CRIM                                                                                               | 0.70 | 720.00      | 504.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Draft letter to ERS regarding Law 29 nullification with need to invoice paygo to munis                                                                                        | 0.30 | 720.00      | 216.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Prepare draft letter to government regarding distribution of Commonwealth transfer upon Law 29 repeal                                                                         | 0.40 | 720.00      | 288.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Prepare response to AAFAF regarding calculation of muni level ASES obligations                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Respond to CRIM muni loan questions received from Proskauer                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Review CRIM response letter to provide edits to team                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Review draft CW fiscal plan language under pension section related to Law 29 to provide edits                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Review draft FP pensions chapter to provide comments                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Review draft of CRIM cash needs received from CRIM for muni liquidity                                                                                                         | 0.80 | 720.00      | 576.00                |
| Tague,Robert         | Senior Manager    | 6-May-20        | T3 - Long Term Projections      | Review latest draft of CRIM term sheet to advise on reporting requirements                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi          | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Participate in a discussion with J. Santambrogio (EY) and R. Tan (EY) to discuss creditor class distributions based on plan of adjustment.                                    | 0.30 | 595.00      | 178.50                |
| Tan,Riyandi          | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Update creditor class distributions to include pension cut scenarios.                                                                                                         | 0.70 | 595.00      | 416.50                |
| Thomas,Richard I     | Partner/Principal | 6-May-20        | T3 - Plan of Adjustment         | Review status of updating Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation with cash balances as of 05/6/2020.                                     | 0.90 | 870.00      | 783.00                |
| Venkatramanan,Siddhu | Manager           | 6-May-20        | T3 - Plan of Adjustment         | Analyze results of documentation troubleshoot process identified during the weekly workspace maintained for the cash analysis workstream for the week ending 05/08/2020.      | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan           | Staff             | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Park (EY), R Young (EY) and D Patel (EY) to discuss open items and plan for weekly COVID working group presentation                                | 0.40 | 245.00      | 98.00                 |
| Young,Ryan           | Staff             | 6-May-20        | T3 - Long Term Projections      | Participate in call with I Parks (EY), J Galasso (EY), R Young (EY), P Mizzi (EY) to align on and refine fed stimulus funding allocations for PR                              | 0.80 | 245.00      | 196.00                |
| Young,Ryan           | Staff             | 6-May-20        | T3 - Long Term Projections      | Analyze AAFAF allocation estimations for PR from CARES Act Division A                                                                                                         | 1.30 | 245.00      | 318.50                |
| Young,Ryan           | Staff             | 6-May-20        | T3 - Long Term Projections      | Analyze AAFAF allocation estimations for PR from CARES Act Division B                                                                                                         | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff             | 6-May-20        | T3 - Long Term Projections      | Analyze AAFAF allocation estimations for PR from Fed Stimulus Phase I & Phase II                                                                                              | 1.10 | 245.00      | 269.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 6-May-20        | T3 - Long Term Projections | Analyze and update economic stabilization fund allocation estimate for PR from CARES Act                                                                                                                                                                    | 1.40 | 245.00      | 343.00                |
| Young,Ryan          | Staff          | 6-May-20        | T3 - Long Term Projections | Prepare comparison summary from analysis conducted on AAFAF allocation estimates for PR Fed stimulus                                                                                                                                                        | 1.90 | 245.00      | 465.50                |
| Young,Ryan          | Staff          | 6-May-20        | T3 - Long Term Projections | Research Medicare payment issues reported by Ashford Presbyterian Community Hospital - El Presby on CARES Act provider relief fund                                                                                                                          | 1.80 | 245.00      | 441.00                |
| Zhao,Leqi           | Staff          | 6-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener | Senior Manager | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)              | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener | Senior Manager | 7-May-20        | T3 - Long Term Projections | Continue to review state and local grant and loan programs for individuals as a result of covid-19.                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Aubourg,Rene Wiener | Senior Manager | 7-May-20        | T3 - Long Term Projections | Update slide deck on state and local covid-19 responses.                                                                                                                                                                                                    | 2.30 | 720.00      | 1,656.00              |
| Bachner,Jeffrey D   | Senior Manager | 7-May-20        | T3 - Long Term Projections | Participate in discussion with FOMB and R Venkatraman (EY) S Tajuddin (EY) J Bachner (EY) and J Bohr (EY) to discuss HCM project                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Ban,Menuka          | Manager        | 7-May-20        | T3 - Long Term Projections | Coordinate with Clark counties, EY team and County officials to schedule meeting with Clark county/emails- RE: best practice review to establish an electronic permitting system (EY)                                                                       | 1.30 | 595.00      | 773.50                |
| Ban,Menuka          | Manager        | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 7-May-20        | T3 - Long Term Projections | Prepare and finalize the slide deck for COVID working group presentation                                                                                                                                                                                    | 2.70 | 595.00      | 1,606.50              |
| Ban,Menuka          | Manager        | 7-May-20        | T3 - Long Term Projections | Research data sources to respond to the Economic equalization request (corporate lending data in the US and PR)                                                                                                                                             | 1.70 | 595.00      | 1,011.50              |
| Ban,Menuka          | Manager        | 7-May-20        | T3 - Long Term Projections | Research WB doing business types of studies in the United States                                                                                                                                                                                            | 2.90 | 595.00      | 1,725.50              |
| Berger,Daniel L.    | Senior         | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing revisions to the macro and unemployment forecasts with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior         | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)              | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior         | 7-May-20        | T3 - Long Term Projections | Debug SAS programs for forecast model V4b because of new database mismatches                                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Berger,Daniel L.    | Senior         | 7-May-20        | T3 - Long Term Projections | Update forecast tax forecast model V4 (persistent) to include new macro updates with severe economic scenario for FOMB discussion                                                                                                                           | 1.80 | 445.00      | 801.00                |
| Berger,Daniel L.    | Senior         | 7-May-20        | T3 - Long Term Projections | Update forecast tax model v4b with less severe scenario of macro updates for FOMB discussion                                                                                                                                                                | 2.30 | 445.00      | 1,023.50              |
| Burr,Jeremy         | Manager        | 7-May-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the final agency decisions to be implemented in the fiscal plan based on guidance from the FOMB                                                                                     | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy         | Manager        | 7-May-20        | T3 - Long Term Projections | Prepare revised fiscal plan recommendations for the aggregate PREPA and PRASA numbers to be discussed with the FOMB                                                                                                                                         | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan       | Senior         | 7-May-20        | T3 - Plan of Adjustment    | Perform analysis over download from Relativity platform as of 05/07/2020 to determine changes to total number accounts in testing population as of 03/31/2020.                                                                                              | 2.70 | 445.00      | 1,201.50              |
| Chan,Jonathan       | Senior         | 7-May-20        | T3 - Plan of Adjustment    | Update cash reporting workbook on 05/07/2020 for additional information received from Accountholders with significant changes to cash balances.                                                                                                             | 2.90 | 445.00      | 1,290.50              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title   | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------|---------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform analysis over download from Relativity platform as of 05/07/2020 to determine estimated balances for accounts pending information in the testing population as of 03/31/2020.                                                                              | 2.70 | 445.00      | 1,201.50              |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Update March 31, 2020 cash reporting workbook on 05/07/2020 to incorporate feedback received from engagement executives.                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Participate in meeting discuss restriction categorizations and remaining data required to update the Plan of Adjustment Disclosure Statement and Cash Balances Presentation for March 31, 2020.<br>Attendees include: P. Garcia (EY), S. Chawla (EY), J. Chan (EY) | 0.80 | 445.00      | 356.00                |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Participate in meeting to discuss draft Cash Balances presentation for March 31, 2020, to determine required updates and changes.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                              | 0.90 | 445.00      | 400.50                |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Update March 31, 2020 cash presentation on 05/07/2020 to incorporate feedback received from engagement executives.                                                                                                                                                 | 2.60 | 445.00      | 1,157.00              |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X003 at US Bank as of the 3/31/2020 testing period.                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X001 at US Bank as of the 3/31/2020 testing period.                                                                                                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X000, "2011 SERIES A BONDS", at US Bank as of the 3/31/2020 testing period.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X000, "2011 SERIES B BONDS", at US Bank as of the 3/31/2020 testing period.                                                                                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Puerto Rico Public Finance Corporation account X000, "SERIES 2011 A COMMONWEALTH APPROPRIATION BONDS", at US Bank as of the 3/31/2020 testing period.                                                                               | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior  | 7-May-20        | T3 - Plan of Adjustment | Perform second level review of Teacher Retirement System account X820 at Banco Popular as of the 3/31/2020 testing period.                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review updated restriction classification by Proskauer for DDEC Banco Popular account X973 to assess impact on reporting for 03 31 20.                                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review updated restriction classification by Proskauer for DDEC Banco Santander account X057 to assess impact on reporting for 03 31 20.                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review updated restriction classification by Proskauer for Office of Court Administration Banco Santander account X086 to assess impact on reporting for 03 31 20.                                                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review updated restriction classification by Proskauer for PBA Banco Popular account X019 to assess impact on reporting for 03 31 20.                                                                                                                              | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review updated restriction classification by Proskauer for Office of Court Administration Banco Santander account X974 to assess impact on reporting for 03 31 20.                                                                                                 | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Update analysis comparing restriction classifications for all accounts as of the 12 31 19 testing period reported on 02 07 20 against information updated and reported on 02 28 20.                                                                                | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Update analysis comparing restriction classifications for all accounts as of the 12 31 19 testing period reported on 02 28 20 against classifications for accounts as of the 03 31 20 testing period as of 05 07 20.                                               | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Perform additional reconciliation based on new information provided from Proskauer and updated cash analysis reporting workbook to ensure restriction classifications are consistent between 12 31 19 reporting on 02 28 20 and 03 31 20 reporting on 05 07 20.    | 2.60 | 595.00      | 1,547.00              |
| Chawla,Sonia  | Manager | 7-May-20        | T3 - Plan of Adjustment | Review the updated analysis on total cash balances as of 05 07 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                                 | 2.80 | 595.00      | 1,666.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Participate in meeting discuss restriction categorizations and remaining data required to update the Plan of Adjustment Disclosure Statement and Cash Balances Presentation for March 31, 2020.<br>Attendees include: P. Garcia (EY), S. Chawla (EY), J. Chan (EY)                                           | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss draft Cash Balances presentation for March 31, 2020, to determine required updates and changes.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                        | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review BDE account at GDB to understand whether the account is open or closed as of the 03 31 20 testing period.                                                                                                                                                                                             | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular account X019 at Cardiovascular Center of Puerto Rico and the Caribbean Corporation to understand whether the account is open or closed as of the 03 31 20 testing period.                                                                                                               | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular account X841 at COSSEC to understand whether the account is open or closed as of the 03 31 20 testing period.                                                                                                                                                                           | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular account X882 at the Department of Treasury to understand whether the account is open or closed as of the 03 31 20 testing period.                                                                                                                                                       | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular account X875 at the Department of Treasury to understand whether the account is open or closed as of the 03 31 20 testing period.                                                                                                                                                       | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review PRITS account to understand whether the account is open as of the 03 31 20 testing period.                                                                                                                                                                                                            | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review Gaming Commission account to understand whether the account is open as of the 03 31 20 testing period.                                                                                                                                                                                                | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review documentation for sample of ten accounts as of 05 07 20 to support 03 31 20 testing balances.                                                                                                                                                                                                         | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 7-May-20        | T3 - Plan of Adjustment    | Review potential new CRIM account as of 03 31 20 to assess impact on reporting.                                                                                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), L. Mercado (USDA), J. Rivera (USDA) D. Quiles (USDA), L. Bernal (USDA) to discuss FOMB technical support for municipalities, Act 29 impact, municipal finances and liquidity facility. | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), N. Jaresko (FOMB), to discuss latest status of Law 29 nullification and various analyses and responses                                                                                 | 0.30 | 870.00      | 261.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-May-20        | T3 - Long Term Projections | Participate in call with G Ojeda (FOMB) and A Chepenik (EY) to discuss municipality calculations                                                                                                                                                                                                             | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 7-May-20        | T3 - Expert Testimony      | Review and prepare comments on W Holder (S Cal) expert report                                                                                                                                                                                                                                                | 1.90 | 870.00      | 1,653.00              |
| Dorgo,Michael James   | Staff             | 7-May-20        | T3 - Plan of Adjustment    | Prepare an 10th update to the government approved actions presentation based on team input                                                                                                                                                                                                                   | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 7-May-20        | T3 - Plan of Adjustment    | Prepare an 9th update to the government approved actions presentation based on team input                                                                                                                                                                                                                    | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff             | 7-May-20        | T3 - Plan of Adjustment    | Prepare an update to the tenth version of the disclosure statement by updating references for legislation tracking                                                                                                                                                                                           | 0.90 | 245.00      | 220.50                |
| Dougherty,Ryan Curran | Senior            | 7-May-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), and C Good (EY) to discuss recent pension update based on ERS estimates.                                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Galasso,Jenny M       | Manager           | 7-May-20        | T3 - Long Term Projections | Update PPP nutrition and education slides related to federal funding allocations in preparation of weekly COVID meeting                                                                                                                                                                                      | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Participate in meeting discuss restriction categorizations and remaining data required to update the Plan of Adjustment Disclosure Statement and Cash Balances Presentation for March 31, 2020.<br>Attendees include: P. Garcia (EY), S. Chawla (EY), J. Chan (EY) | 0.80 | 720.00      | 576.00                |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss draft Cash Balances presentation for March 31, 2020, to determine required updates and changes.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                              | 0.90 | 720.00      | 648.00                |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Review draft of March 2020 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                   | 2.60 | 720.00      | 1,872.00              |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Review draft of Debtor's Cash Section of the Disclosure Statement for updated March 2020 cash balances.                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Review draft of Exhibit J of the Disclosure Statement for updated March 2020 cash balances.                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Perform detail review of March 2020 cash balance analysis workpapers based on review and updated information.                                                                                                                                                      | 2.10 | 720.00      | 1,512.00              |
| Garcia, Francisco R. | Senior Manager    | 7-May-20        | T3 - Plan of Adjustment         | Review accounts with updated restriction categorizations for inclusion in presentations.                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Gebauer, Frederico   | Partner/Principal | 7-May-20        | T3 - Plan of Adjustment         | Perform quality review of Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation on 5/7/2020.                                                                                                                                                 | 1.40 | 870.00      | 1,218.00              |
| Glavin, Amanda Jane  | Staff             | 7-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                   | 0.40 | 245.00      | 98.00                 |
| Glavin, Amanda Jane  | Staff             | 7-May-20        | T3 - Long Term Projections      | Update revenue forecasting entity draft                                                                                                                                                                                                                            | 1.70 | 245.00      | 416.50                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), and C Good (EY) to discuss recent pension update based on ERS estimates.                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and C Good (EY) to discuss PRIDCO paygo and payroll projections                                                                                                                                                           | 0.70 | 519.00      | 363.30                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss how to consolidate data from numerous cut scenarios to graphically demonstrate impact of moving cut threshold and cut percentage                                                              | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to identify next steps following meeting with K Rifkind (FOMB) and identify next cut scenarios to model                                                                                    | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Prepare email communication documenting consistency / appropriate differences between headcount projections for payroll against the paygo projections                                                                                                              | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Prepare exhibit summarizing paygo costs isolating walk from baseline costs to final pension paygo costs isolating effect of TRS Freeze/JRS Freeze/COR cuts                                                                                                         | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Review communications with Retirement Board regarding changes in TRS budget from FY20 to FY21 to assess if cause of increase can be identified                                                                                                                     | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Review PRIDCO costs with revised government assumptions to compare rates of decline in the tail of the fiscal plan costs                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Long Term Projections      | Review FY19 data received from Retirement Board to assess consistency with FY21 budget to potentially explain the large increase from FY20 to FY21                                                                                                                 | 0.60 | 519.00      | 311.40                |
| Good JR, Clark E     | Manager           | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with K Rifkind (FOMB), S Levy (EY), C Good (EY), and T Stricklin (EY) to discuss potential cut scenarios, current negotiation environment on pension cuts, and FOMB objectives                                                                 | 1.10 | 519.00      | 570.90                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Calculate total benefits paid by Unemployment insurance program type                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Provide analysis on the number of persons receiving UI benefits by program and in doing so estimating the number of backlog applications                                                                                                       | 2.40 | 445.00      | 1,068.00              |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Update Employment snapshot summary table for COVID update meeting                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Update profile of unemployed due to covid under attenuated shock scenario                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Update slide deck for COVID 19 update meeting with FOMB                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib           | Senior            | 7-May-20        | T3 - Long Term Projections      | Update UI trust fund balance and forecast tables                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Kite,Samuel             | Senior            | 7-May-20        | T3 - Creditor Mediation Support | Consolidate ERS, TRS, and JRS fiscal costs for updated scenarios to reflect flat cuts of 11%-15% and thresholds of 2500 to 4000 (by 500)                                                                                                       | 2.20 | 405.00      | 891.00                |
| Leonis,Temisan          | Senior            | 7-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revisions to the PRIDCO Business Plan.                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan          | Senior            | 7-May-20        | T3 - Plan of Adjustment         | Review latest revised version of COVID-19 portion of the Disclosure Statement (POA).                                                                                                                                                           | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan          | Senior            | 7-May-20        | T3 - Long Term Projections      | Review new PayGO assumptions in PRIDCO Business Plan.                                                                                                                                                                                          | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan          | Senior            | 7-May-20        | T3 - Long Term Projections      | Review PRIDCO GNP economic assumptions.                                                                                                                                                                                                        | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan          | Senior            | 7-May-20        | T3 - Long Term Projections      | Review PRIDCO PayGO forecast.                                                                                                                                                                                                                  | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Participate in call with A Levine (EY) and S. Tajuddin (EY) to discuss PRIDCO's distributable cash and new budget                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revisions to the PRIDCO Business Plan.                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Amend distributable cash calculation as per earlier conversation                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Prepare list of data items to request from PRIDCO for the budget                                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Review revised PayGo payment schedule assumptions                                                                                                                                                                                              | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Revise PRIDCO Model - assumptions set for Fiscal Plan projections                                                                                                                                                                              | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - build assumptions set for Government Baseline projections                                                                                                                                                                | 1.90 | 445.00      | 845.50                |
| Levine,Adam             | Senior            | 7-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - Relink Government Restructuring projection                                                                                                                                                                               | 1.80 | 445.00      | 801.00                |
| Levy,Sheva R            | Partner/Principal | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to identify next steps following meeting with K Rifkind (FOMB) and identify next cut scenarios to model                                                                | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 7-May-20        | T3 - Long Term Projections      | Respond via e-mail to question from FOMB regarding CARES Act impact                                                                                                                                                                            | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 7-May-20        | T3 - Long Term Projections      | Review year-over-year change in TRS paygo budget                                                                                                                                                                                               | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 7-May-20        | T3 - Plan of Adjustment         | Review POA paygo by pension measure for creditor summary                                                                                                                                                                                       | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with K Rifkind (FOMB), S Levy (EY), C Good (EY), and T Stricklin (EY) to discuss potential cut scenarios, current negotiation environment on pension cuts, and FOMB objectives                                             | 1.10 | 721.00      | 793.10                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Research Act 40-2020 in preparation of COVID-19 disclosure statement                                                                                                                                                                           | 1.20 | 595.00      | 714.00                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Long Term Projections      | Review deck regarding approved government actions related to COVID in order to provide comments to team                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Administrative Bulletins issued through May 5, 2020                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Administrative Order No. 2020-03A                                                                                                                                                                     | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Circular Letter 2020-03                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Circular Letters issued through May 5, 2020                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                           | 2.30 | 595.00      | 1,368.50              |
| Maciejewski,Brigid Jean | Manager           | 7-May-20        | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for Executive Orders issued through May 5, 2020                                                                                                                                                           | 1.20 | 595.00      | 714.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                               | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Reconcile EY unemployment claims and trust fund calculations                                                                                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Research the terms of relief in the CARES economic stabilization funds                                                                                                                                                                                                                                       | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Review QUEST slides for COVID-19 weekly update, week of May 8                                                                                                                                                                                                                                                | 0.20 | 810.00      | 162.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Review QUEST slides for weekly COVID group meeting                                                                                                                                                                                                                                                           | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Review slides on CARES Act exchange stabilization funds for PR                                                                                                                                                                                                                                               | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 7-May-20        | T3 - Long Term Projections | Review slides on state COVID-19 relief programs                                                                                                                                                                                                                                                              | 0.20 | 810.00      | 162.00                |
| Mizzi,Philip Mario   | Staff              | 7-May-20        | T3 - Long Term Projections | Continue to research COVID stimulus funds to PR                                                                                                                                                                                                                                                              | 2.90 | 245.00      | 710.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), L. Mercado (USDA), J. Rivera (USDA) D. Quiles (USDA), L. Bernal (USDA) to discuss FOMB technical support for municipalities, Act 29 impact, municipal finances and liquidity facility. | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), N. Jaresko (FOMB), to discuss latest status of Law 29 nullification and various analyses and responses                                                                                 | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY), G. Ojeda (FOMB), I. Collazo (O&B) to discuss CRIM liquidity facility special budget resolution and account controls.                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM liquidity needs, sizing of facility and CRIM allocation proposal for \$132m.                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM loan request and analysis of proposed monthly advances                                                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Prepare a deck summarizing the updated liquidity needs for CRIM in preparation for a meeting with FOMB                                                                                                                                                                                                       | 1.60 | 445.00      | 712.00                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Prepare a request list for ASES to receive more information to better understand how they calculate municipal ASES                                                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Prepare an analysis on the municipal budgets for the 10 pilot municipalities in preparation for the kick-off of the new workstream                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Prepare an analysis to bridge the original liquidity facility with the updated request to identify what is driving the difference                                                                                                                                                                            | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 7-May-20        | T3 - Long Term Projections | Review CRIM's updated liquidity needs for the rest of FY20 and the first month of FY21, which included adjustments as discussed with D. Claudio (CRIM)                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                               | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | COVID-19 Tasking and analysis design for COVID-19 update to FOMB, slide deck, analysis, unemployment, macro forecast, revenue forecasts, state support (cash/grants), revenue forecasting commissions, coordinating with RAS (Deven, Sal, Adam)                                                              | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | COVID-19 Unemployment - reconciling PD DOL numbers with US DOL and trust fund estimates                                                                                                                                                                                                                      | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | COVID-19 Revenue forecast - reestimation of attenuated and persistent shock estimates after revised macro forecast                                                                                                                                                                                           | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | COVID-19 Special Loan Facilities - Economic Census data tables identification and processing for Puerto Rico to US comparison                                                                                                                                                                                | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 7-May-20        | T3 - Long Term Projections | Human Capital Management - initial tasking and problem definition meeting for risk assessment                                                                                                                                                                                                                | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 7-May-20        | T3 - Long Term Projections        | COVID-19 State and Local grant and loan program slide deck editing and content creation                                                                                                                                                         | 1.20 | 810.00      | 972.00                |
| Mullins, Daniel R   | Executive Director | 7-May-20        | T3 - Long Term Projections        | COVID-19 Weekly Analytic Update - preparation, editing, construction of content, reorganizing slide deck for FOMB presentation                                                                                                                  | 1.70 | 810.00      | 1,377.00              |
| Mullins, Daniel R   | Executive Director | 7-May-20        | T3 - Long Term Projections        | COVID-19 - prepare for strategy session for discussing the week's deliverable due                                                                                                                                                               | 0.20 | 810.00      | 162.00                |
| Neziroski, David    | Staff              | 7-May-20        | T3 - Fee Applications / Retention | Amend exhibit B per comments received                                                                                                                                                                                                           | 1.20 | 245.00      | 294.00                |
| Panagiotakis, Sofia | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the final agency decisions to be implemented in the fiscal plan based on guidance from the FOMB                                                                         | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), and C Good (EY) to discuss recent pension update based on ERS estimates.                                                                                   | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 7-May-20        | T3 - Long Term Projections        | Amend COVID working group slide deck for presentation on 5.8.2020                                                                                                                                                                               | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 7-May-20        | T3 - Long Term Projections        | Disclosure statement updates in response to queries                                                                                                                                                                                             | 2.30 | 595.00      | 1,368.50              |
| Parks, Ian          | Manager            | 7-May-20        | T3 - Long Term Projections        | Prepare relevant documents into a new Muni FP Workstream                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 7-May-20        | T3 - Long Term Projections        | Review detailed summary tabs                                                                                                                                                                                                                    | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager            | 7-May-20        | T3 - Long Term Projections        | Update information on PPP loans which was reflected in SBA Progress report                                                                                                                                                                      | 0.80 | 595.00      | 476.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Participate in call with G Ojeda (FOMB) to review and update figures for press responses to FOMB actions                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Participate in call with S Negron (FOMB) to review and update Emergency Measure reimbursement table for Board presentation                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review analysis of population excluded from federal and local stimulus to inform response memo to government's additional stimulus proposal at request of S Negron (FOMB)                                                                       | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review and respond to hazard pay and bonus reimbursement questions at request of FOMB staff                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review and responds to hospitals and healthcare certifications to date posted by CDC and HHS                                                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review COVID working group slides in preparation for call with N. Jaresko (FOMB)                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review CW Fiscal plan to assess variance in application of COVID related Federal Funding                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review Emergency Measures reimbursements chart in response to request from N Jaresko (FOMB)                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 7-May-20        | T3 - Long Term Projections        | Review responses to FOMB actions in preparation for discussion with G Ojeda (FOMB)                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Rai, Aman           | Staff              | 7-May-20        | T3 - Long Term Projections        | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez, Jessica I. | Senior             | 7-May-20        | T3 - Plan of Adjustment           | Perform first level testing of Puerto Rico Public Finance Corporation account X003 at US Bank as of the 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior             | 7-May-20        | T3 - Plan of Adjustment           | Perform first level testing of Puerto Rico Public Finance Corporation account X001 at US Bank as of the 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior             | 7-May-20        | T3 - Plan of Adjustment           | Perform first level testing of Puerto Rico Public Finance Corporation account X000 at US Bank as of the 03/31/2020 testing period.                                                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior             | 7-May-20        | T3 - Plan of Adjustment           | Perform first level testing of Teacher Retirement System account X820 at Banco Popular as of the 03/31/2020 testing period.                                                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior             | 7-May-20        | T3 - Plan of Adjustment           | Review bank account information related to new/closed accounts received on 5/7/2020 for Mental Health Services and Addiction Control Administration for 03/31/2020 testing period.                                                              | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review Citibank bank statement received on 5/07/2020 for PR Federal Affairs Administration account ending in X316 for 03/31/2020 testing period.                                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 5/07/2020, for Project Corporation ENLACE Cano Martin Pena account ending in X291 for 03/31/2020 testing period.                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for House of Representatives for 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Fine Arts Center Corporation for account ending in X431 as of 5/7/2020.                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Participate in call with Government Ethics Office representative to discuss 03/31/2020 information request<br>Attendees: J. Pérez De Corcho (Fine Arts Center Corporation), J. Ramirez (EY)                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 5/07/2020, for Controller's Office account ending in X251 for 03/31/2020 testing period.                                                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Program of Youth Affairs for 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Office of Industrial Tax Exemption for 03/31/2020 testing period.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Department of Economic Development and Commerce for 03/31/2020 testing period.                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Permits Management Office for 03/31/2020 testing period.                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for State Office of Energy Public Policy for 03/31/2020 testing period.                                                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Council of Occupational Development & Human Resources (CDORH) for 03/31/2020 testing period.                                                            | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Film Development Company for 03/31/2020 testing period.                                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/7/2020 for Labor Development Administration for 03/31/2020 testing period.                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Program of Youth Affairs for account ending in X-ERS as of 5/7/2020.                                                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Department of Economic Development and Commerce for account ending in X973 as of 5/7/2020.                                                                                               | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from State Office of Energy Public Policy for account ending in X-ERS as of 5/7/2020.                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 7-May-20        | T3 - Plan of Adjustment    | Perform analysis to prepare a sample of an additional 5 out of 10 accounts on 5/7/2020 for the engagement partner to review as of the 03/31/2020 testing period.                                                                                | 1.10 | 445.00      | 489.50                |
| Rubin,Joshua A.    | Staff  | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.    | Staff  | 7-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on increased political acceptance of revenue forecasts produced by consensus forecasting entities                                                                                                 | 0.60 | 245.00      | 147.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze pending information from Citibank as of 5/7/2020 for Federal Affairs Commission accounts for the 3/31/2020 testing period                                                                              | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze pending information from Citibank as of 5/7/2020 for PREPA accounts for the 3/31/2020 testing period                                                                                                   | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze pending information from Citibank as of 5/7/2020 for PRASA accounts for the 3/31/2020 testing period                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Prepare draft email to Citibank to follow up on outstanding information as of 5/7/2020 for 3/31/2020 testing period cash balances requests.                                                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Review supporting testing documents sent from ERS for account ending in X018 as of 3/31/20.                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Review supporting testing documents sent from ERS for account ending in X026 as of 3/31/20.                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Convention Center District Authority of Puerto Rico account X984 at Banco Popular to determine the follow up request for pending information from the FI.                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Electric Power Authority (PREPA) account X253 at Banco Popular to determine the follow up request for pending information from the FI.                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X242 at Banco Popular to determine the follow up request for pending information from the FI.                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze 911 Emergency System Bureau account X945 at Banco Popular to determine the follow up request for pending information from the FI.                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads account X154 at Banco Popular to determine the follow up request for pending information from the FI. | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Public Housing Administration account X558 at Banco Popular to determine the follow up request for pending information from the FI.                                                                    | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Electric Power Authority (PREPA) account X317 at Banco Popular to determine the follow up request for pending information from the FI.                                                                 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Metropolitan Bus Authority account X608 at Banco Popular to determine the follow up request for pending information from the FI.                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Metropolitan Bus Authority account X617 at Banco Popular to determine the follow up request for pending information from the FI.                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Forensics Science Bureau account X008 at Banco Popular to determine the follow up request for pending information from the FI.                                                                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Economic Development Bank for Puerto Rico account X436 at Banco Popular to determine the follow up request for pending information from the FI.                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X843 at Banco Popular to determine the follow up request for pending information from the FI.                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X870 at Banco Popular to determine the follow up request for pending information from the FI.                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X905 at Banco Popular to determine the follow up request for pending information from the FI.                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X914 at Banco Popular to determine the follow up request for pending information from the FI.                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze University of Puerto Rico account X309 at Banco Popular to determine the follow up request for pending information from the FI.                                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze University of Puerto Rico account X538 at Banco Popular to determine the follow up request for pending information from the FI.                                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 7-May-20        | T3 - Plan of Adjustment | Analyze Public Housing Administration account X698 at Banco Popular to determine the follow up request for pending information from the FI.                                                                    | 0.20 | 245.00      | 49.00                 |

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| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X703 at Banco Popular to determine the follow up request for pending information from the FI.                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X681 at Banco Popular to determine the follow up request for pending information from the FI.                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X649 at Banco Popular to determine the follow up request for pending information from the FI.                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X665 at Banco Popular to determine the follow up request for pending information from the FI.                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X630 at Banco Popular to determine the follow up request for pending information from the FI.                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze Electric Power Authority (PREPA) account X007 at Banco Popular to determine the follow up request for pending information from the FI.                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Analyze University of Puerto Rico account X228 at Banco Popular to determine the follow up request for pending information from the FI.                                                               | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Deborah | Staff              | 7-May-20        | T3 - Plan of Adjustment         | Perform analysis to prepare a sample of 5 out of 10 accounts on 5/7/2020 for the engagement partner to review as of the 03/31/2020 testing period.                                                    | 1.60 | 245.00      | 392.00                |
| Santambrogio, Juan       | Executive Director | 7-May-20        | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), and C Good (EY) to discuss recent pension update based on ERS estimates.                                         | 0.40 | 810.00      | 324.00                |
| Santambrogio, Juan       | Executive Director | 7-May-20        | T3 - Plan of Adjustment         | Participate in call with K Rifkind (FOMB) to discuss potential recoveries to major creditor groups                                                                                                    | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 7-May-20        | T3 - Long Term Projections      | Review draft letter to the Government regarding parametric insurance request                                                                                                                          | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 7-May-20        | T3 - Long Term Projections      | Review list of one-time budget expenditures for FY21 budget envelope                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss how to consolidate data from numerous cut scenarios to graphically demonstrate impact of moving cut threshold and cut percentage | 0.30 | 405.00      | 121.50                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to identify next steps following meeting with K Rifkind (FOMB) and identify next cut scenarios to model                       | 0.30 | 405.00      | 121.50                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Participate in call with K Rifkind (FOMB), S Levy (EY), C Good (EY), and T Stricklin (EY) to discuss potential cut scenarios, current negotiation environment on pension cuts, and FOMB objectives    | 1.10 | 405.00      | 445.50                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Calculate ERS, TRS, JRS summary statistic outputs for cross-testing the pension cut tool model methodology                                                                                            | 1.30 | 405.00      | 526.50                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Revise pension cut tool to include calculation of retirement system summary statistics for 8,100 cut percentages/dollar threshold scenarios utilizing the marginal cut method with \$10 increments    | 1.60 | 405.00      | 648.00                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Revise pension cut tool to include calculation of retirement system summary statistics for 8,100 cut percentages/dollar threshold scenarios utilizing the flat cut method with \$25 increments        | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Revise pension cut tool to include calculation of retirement system summary statistics for 8,100 cut percentages/dollar threshold scenarios utilizing the marginal cut method with \$25 increments    | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd          | Senior             | 7-May-20        | T3 - Creditor Mediation Support | Revise pension cut tool to include calculation of retirement system summary statistics for 8,100 cut percentages/dollar threshold scenarios utilizing the flat cut method with \$10 increments        | 1.90 | 405.00      | 769.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), L. Mercado (USDA), J. Rivera (USDA) D. Quiles (USDA), L. Bernal (USDA) to discuss FOMB technical support for municipalities, Act 29 impact, municipal finances and liquidity facility. | 1.10 | 720.00      | 792.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), A. Chepenik (EY), J. Moran-Eserski (EY), S. Negron (FOMB), G. Ojeda (FOMB), N. Jaresko (FOMB), to discuss latest status of Law 29 nullification and various analyses and responses                                                                                 | 0.30 | 720.00      | 216.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in a call with R. Tague (EY), J. Moran-Eserski (EY), G. Ojeda (FOMB), I. Collazo (O&B) to discuss CRIM liquidity facility special budget resolution and account controls.                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM liquidity needs, sizing of facility and CRIM allocation proposal for \$132m.                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM loan request and analysis of proposed monthly advances                                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Edit \$132m allocation presentation prior to sharing with FOMB for comments                                                                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Edit proposed response to AAFAF regarding ASES based on comments from team                                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with G. Ojeda (FOMB) to discuss CRIM response letter and AAFAF court filing update on Law 29.                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Review ASES related laws to confirm considerations in analysis of muni level ASES                                                                                                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Review CW fiscal plan to compare to CRIM draft fiscal plan                                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Review draft CRIM muni allocation option analysis to incorporate edits.                                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tague,Robert             | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Review draft liquidity facility bridge to provide comments to team                                                                                                                                                                                                                                           | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed   | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with A Levine (EY) and S. Tajuddin (EY) to discuss PRIDCO's distributable cash and new budget                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed   | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with L. Olazabal (FOMB) and S. Tajuddin (EY) to discuss human capital management systems                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed   | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in call with S Tajuddin (EY) and C Good (EY) to discuss PRIDCO paygo and payroll projections                                                                                                                                                                                                     | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed   | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Participate in discussion with FOMB and R Venkatraman (EY) S Tajuddin (EY) J Bachner (EY) and J Bohr (EY) to discuss HCM project                                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed   | Senior Manager     | 7-May-20        | T3 - Long Term Projections | Review paygo projections prepared for PRIDCO                                                                                                                                                                                                                                                                 | 0.80 | 720.00      | 576.00                |
| Thomas,Richard I         | Partner/Principal  | 7-May-20        | T3 - Plan of Adjustment    | Review analysis in cash reporting workbook to support data reported in Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation.                                                                                                                                                          | 1.30 | 870.00      | 1,131.00              |
| Thomas,Richard I         | Partner/Principal  | 7-May-20        | T3 - Plan of Adjustment    | Review Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation on 5/7/2020.                                                                                                                                                                                                              | 0.90 | 870.00      | 783.00                |
| Thomas,Richard I         | Partner/Principal  | 7-May-20        | T3 - Plan of Adjustment    | Prepare list of questions for bank accounts initiative team regarding cash balances within the Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation.                                                                                                                                  | 0.70 | 870.00      | 609.00                |
| Thomas,Richard I         | Partner/Principal  | 7-May-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss draft Cash Balances presentation for March 31, 2020, to determine required updates and changes.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                        | 0.90 | 870.00      | 783.00                |
| Venkatraman,Ramachandran | Executive Director | 7-May-20        | T3 - Long Term Projections | Participate in discussion with FOMB and R Venkatraman (EY) S Tajuddin (EY) J Bachner (EY) and J Bohr (EY) to discuss HCM project                                                                                                                                                                             | 0.70 | 810.00      | 567.00                |
| Venkatramanan,Siddhu     | Manager            | 7-May-20        | T3 - Plan of Adjustment    | Update documentation obtained for the 03/31/2020 testing period which were identified during the weekly workspace maintenance for the cash analysis workstream for the week ending 05/08/2020.                                                                                                               | 2.30 | 595.00      | 1,368.50              |
| Young,Ryan               | Staff              | 7-May-20        | T3 - Long Term Projections | Analyze COVID unemployment forecast for PR                                                                                                                                                                                                                                                                   | 2.60 | 245.00      | 637.00                |
| Young,Ryan               | Staff              | 7-May-20        | T3 - Long Term Projections | Prepare HHS CARES Act funding summary of appropriations for FOMB                                                                                                                                                                                                                                             | 2.30 | 245.00      | 563.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 7-May-20        | T3 - Long Term Projections | Research round 2 of Paycheck Protection Program from CARES 3.5 Fed stimulus funding                                                                                                                                                                                                                                       | 0.90 | 245.00      | 220.50                |
| Young,Ryan          | Staff          | 7-May-20        | T3 - Long Term Projections | Update master tracking model and estimate rationale for Fed Stimulus unemployment funding                                                                                                                                                                                                                                 | 1.30 | 245.00      | 318.50                |
| Young,Ryan          | Staff          | 7-May-20        | T3 - Long Term Projections | Update master tracking model and estimate rationale for new PPP values in CARES 3.5 for PR                                                                                                                                                                                                                                | 1.30 | 245.00      | 318.50                |
| Zhao,Leqi           | Staff          | 7-May-20        | T3 - Long Term Projections | Participate in strategy session for discussing the week's deliverable due at 5:00pm with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                            | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff          | 7-May-20        | T3 - Long Term Projections | Prepare cigarette forecast using May 7th updated unemployment data for cigarette tax forecast                                                                                                                                                                                                                             | 2.40 | 245.00      | 588.00                |
| Aubourg,Rene Wiener | Senior Manager | 8-May-20        | T3 - Long Term Projections | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                               | 0.40 | 720.00      | 288.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 595.00      | 714.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Compare the final estimates on macro impact in the fiscal plan compared to the EY estimates as well as CBO US forecasts                                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Prepare email with analysis table on Economic Stabilization Fund related data using investment data on Conway analytics                                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Review of COVID_19 PR working group final slides from the broader team to prepare for the meeting                                                                                                                                                                                                                         | 0.70 | 595.00      | 416.50                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Review of State revenue forecasting entities from Amanda                                                                                                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Strategize to provide framework to pull materials from the 205 letter and other GIS/land registration material to provide comments on the LCFT (Re: meeting with Lizzie and Ricardo)                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 8-May-20        | T3 - Long Term Projections | Strategize to provide the procurement best practices for the team to collect research materials to respond to the procurement regulation review                                                                                                                                                                           | 0.70 | 595.00      | 416.50                |
| Berger,Daniel L.    | Senior         | 8-May-20        | T3 - Long Term Projections | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                               | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior         | 8-May-20        | T3 - Long Term Projections | Preliminary research regarding procurement best practices during an emergency                                                                                                                                                                                                                                             | 2.90 | 445.00      | 1,290.50              |
| Berger,Daniel L.    | Senior         | 8-May-20        | T3 - Long Term Projections | Preliminary write up for procurement best practices document during emergency                                                                                                                                                                                                                                             | 1.70 | 445.00      | 756.50                |
| Burr,Jeremy         | Manager        | 8-May-20        | T3 - Long Term Projections | Participate in call with D Ramirez (FOMB) and J Burr (EY) to discuss the PREPA and PRASA estimates in the CW Fiscal Plan compared to expected invoicing from the entities                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy         | Manager        | 8-May-20        | T3 - Long Term Projections | Prepare summary of prior issues of mapping PREPA and PRASA invoices to the parent agencies of the Commonwealth                                                                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Chan,Jonathan       | Senior         | 8-May-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss March 31, 2020, Cash Balance Update open items and finalize details.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                                                                | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 8-May-20        | T3 - Plan of Adjustment    | Update reporting workbook on 05/08/2020 for March 31, 2020 reporting period to include information for the update to Debtors' Cash Section of the Disclosure Statement.                                                                                                                                                   | 2.80 | 445.00      | 1,246.00              |
| Chan,Jonathan         | Senior            | 8-May-20        | T3 - Plan of Adjustment    | Update Debtors' Cash Section of the disclosure statement for March 31, 2020 figures.                                                                                                                                                                                                                                      | 2.30 | 445.00      | 1,023.50              |
| Chan,Jonathan         | Senior            | 8-May-20        | T3 - Plan of Adjustment    | Update the presentation for the March 31, 2020, reporting period Cash Balance Update on 05/08/2020 based on additional information for cash balances received from shareholders on 05/07/2020.                                                                                                                            | 2.20 | 445.00      | 979.00                |
| Chan,Jonathan         | Senior            | 8-May-20        | T3 - Plan of Adjustment    | Update Relativity platform on 05/08/2020 for new information on cash balances received from shareholders as of 05/07/2020 to efficiently meet reporting needs.                                                                                                                                                            | 1.80 | 445.00      | 801.00                |
| Chan,Jonathan         | Senior            | 8-May-20        | T3 - Plan of Adjustment    | Update March 31, 2020 cash presentation on 05/08/2020 to incorporate additional feedback received from engagement executives.                                                                                                                                                                                             | 2.60 | 445.00      | 1,157.00              |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review restriction information received for DDEC account x973 at Banco Popular.                                                                                                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Send restriction information received for DDEC account x973 at Banco Popular to Proskauer and O&B.                                                                                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review documentation for an additional sample of ten accounts as of 05 08 20 to support 03 31 20 testing balances.                                                                                                                                                                                                        | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review the update to the Debtors' Cash Section of the POA DS as of 05 08 20 to incorporate additional information for the 03 31 20 testing period.                                                                                                                                                                        | 2.20 | 595.00      | 1,309.00              |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review the updated analysis on total cash balances as of 05 08 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                                                                                        | 2.40 | 595.00      | 1,428.00              |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review the updated 03 31 20 testing period draft presentation for the Board as of 05 08 20.                                                                                                                                                                                                                               | 2.10 | 595.00      | 1,249.50              |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Review the updated analysis on restrictions designations as of 05 08 20 for the 03 31 20 testing period draft presentation to the Board.                                                                                                                                                                                  | 1.80 | 595.00      | 1,071.00              |
| Chawla,Sonia          | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss March 31, 2020, Cash Balance Update open items and finalize details.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                                                                | 0.70 | 595.00      | 416.50                |
| Chepenik,Adam Brandon | Partner/Principal | 8-May-20        | T3 - Long Term Projections | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                                                    | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 8-May-20        | T3 - Expert Testimony      | Participate in call with S Tajuddin (EY), J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss W Holder (S Cal) expert report analysis                                                                                                                                                                           | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 8-May-20        | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 870.00      | 1,044.00              |
| Dougherty,Ryan Curran | Senior            | 8-May-20        | T3 - Long Term Projections | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Panagiotakis (EY), C Good (EY), R Dougherty (EY), and S Sarna (EY) to discuss TRS paygo assumptions and impact on fiscal plan projections                                                                                                 | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 8-May-20        | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY) to discuss different available measurements for expected TRS FY21 Pension costs                                                                                                       | 0.30 | 445.00      | 133.50                |
| Ener,Cjuneyt          | Senior Manager    | 8-May-20        | T3 - Long Term Projections | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                                                    | 1.40 | 720.00      | 1,008.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Participate in meeting to discuss March 31, 2020, Cash Balance Update open items and finalize details. Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                                      | 0.70 | 720.00      | 504.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Perform final review of March 2020 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                                     | 2.70 | 720.00      | 1,944.00              |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Perform final review of March 2020 cash balance analysis workpapers.                                                                                                                                                                                                                         | 1.10 | 720.00      | 792.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Draft communication update of March 2020 cash balance update presentation to be shared with FOMB and advisors.                                                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Perform final review of Debtor's Cash Section of the Disclosure Statement for updated March 2020 cash balances.                                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Draft communication update of Debtor's Cash Section of the Disclosure Statement for updated March 2020 cash balances.                                                                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Review the list of Commonwealth entities to confirm updated exhibit I to the POS DS.                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Garcia, Francisco R. | Senior Manager    | 8-May-20        | T3 - Plan of Adjustment         | Review reconciliation of changes to restriction categories between March 2020, December 2019, and September 2019.                                                                                                                                                                            | 1.40 | 720.00      | 1,008.00              |
| Gebauer, Frederico   | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment         | Perform quality review on updated Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation on 5/8/2020.                                                                                                                                                                   | 1.10 | 870.00      | 957.00                |
| Glavin, Amanda Jane  | Staff             | 8-May-20        | T3 - Long Term Projections      | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin, Amanda Jane  | Staff             | 8-May-20        | T3 - Long Term Projections      | Research enacted grant and loan program limits                                                                                                                                                                                                                                               | 1.80 | 245.00      | 441.00                |
| Glavin, Amanda Jane  | Staff             | 8-May-20        | T3 - Long Term Projections      | Research state revenue forecasting on best practices with the US                                                                                                                                                                                                                             | 1.60 | 245.00      | 392.00                |
| Glynn, Melissa       | Partner/Principal | 8-May-20        | T3 - Long Term Projections      | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                       | 1.40 | 870.00      | 1,218.00              |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                     | 1.90 | 519.00      | 986.10                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and C Good (EY) to discuss classification of pension reimbursements of contributions for TRS and alternative costs that could be included in government estimate of FY21 costs                                                                  | 0.20 | 519.00      | 103.80                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Panagiotakis (EY), C Good (EY), R Dougherty (EY), and S Sarna (EY) to discuss TRS paygo assumptions and impact on fiscal plan projections                                                                    | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY) to discuss different available measurements for expected TRS FY21 Pension costs                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Participate in call with D Udom (McK) and C Good (EY) regarding municipality costs as broken down in the retire tab of the fiscal plan                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Summarize in a teams communication the communication methodology associated to PRIDCO on how costs are allocated for administrative expenses / system 2000 removal                                                                                                                           | 0.30 | 519.00      | 155.70                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Creditor Mediation Support | Review incremental cost of AFT deal based on feedback from S Levy (EY)                                                                                                                                                                                                                       | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Long Term Projections      | Review calculation of PRIDCO system 2000 costs                                                                                                                                                                                                                                               | 0.40 | 519.00      | 207.60                |
| Good JR, Clark E     | Manager           | 8-May-20        | T3 - Creditor Mediation Support | Review calculation of cost of current AFT deal based on current status of negotiation                                                                                                                                                                                                        | 1.70 | 519.00      | 882.30                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name           | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib  | Senior             | 8-May-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib  | Senior             | 8-May-20        | T3 - Long Term Projections      | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib  | Senior             | 8-May-20        | T3 - Long Term Projections      | Provide review of COVID-19 update slide deck                                                                                                                                                                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Kebhaj,Suhaib  | Senior             | 8-May-20        | T3 - Long Term Projections      | Review API GIS program Guideline document, developed by PR Vivienda                                                                                                                                                                                                                                                       | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib  | Senior             | 8-May-20        | T3 - Long Term Projections      | Review background material on API GIS Program Guidelines                                                                                                                                                                                                                                                                  | 2.60 | 445.00      | 1,157.00              |
| Leonis,Temisan | Senior             | 8-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walkthrough and better understand assumptions to the PRIDCO Business Plan.                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan | Senior             | 8-May-20        | T3 - Long Term Projections      | Review A. Levine (EY)'s revised financial models in PRIDCO Business Plan.                                                                                                                                                                                                                                                 | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revisions to the PRIDCO model involving inflation rate, GNP rate and PayGo                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walkthrough and better understand assumptions to the PRIDCO Business Plan.                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Prepare new comparison exhibit between revised Fiscal Plan surplus vs expenses and surplus, for the Fiscal Plan presentation and report                                                                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - add new assumptions set for PayGo                                                                                                                                                                                                                                                                   | 1.10 | 445.00      | 489.50                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - add new assumptions set for Puerto Rico nominal GNP rate                                                                                                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - add new assumptions set for Puerto Rico revised inflation rate                                                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Levine,Adam    | Senior             | 8-May-20        | T3 - Long Term Projections      | Update PRIDCO Model - relink of all bridges to reflect revised Fiscal Plan surplus                                                                                                                                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R   | Partner/Principal  | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                  | 1.90 | 721.00      | 1,369.90              |
| Levy,Sheva R   | Partner/Principal  | 8-May-20        | T3 - Long Term Projections      | Review information for McKinsey related to muni admin costs                                                                                                                                                                                                                                                               | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R   | Partner/Principal  | 8-May-20        | T3 - Creditor Mediation Support | Review impact of potential AFT agreement on fiscal plan paygo costs                                                                                                                                                                                                                                                       | 0.60 | 721.00      | 432.60                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), D Patel (EY), J Davis (McKinsey), A Wolfe and R Fuentes (FOMB) to discuss COVID impact to fiscal plan in preparation for call with N Jaresko (FOMB)                                                                                                               | 0.50 | 810.00      | 405.00                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Expert Testimony           | Participate in call with S Tajuddin (EY), J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss W Holder (S Cal) expert report analysis                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 810.00      | 972.00                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 810.00      | 324.00                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Long Term Projections      | Investigate restrictions on Puerto Rico spending from dedicated excise tax accounts                                                                                                                                                                                                                                       | 0.20 | 810.00      | 162.00                |
| Mackie,James   | Executive Director | 8-May-20        | T3 - Long Term Projections      | Review slides for COVID-19 update call on Friday, May 8                                                                                                                                                                                                                                                                   | 1.30 | 810.00      | 1,053.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Malhotra,Gaurav      | Partner/Principal  | 8-May-20        | T3 - Long Term Projections      | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                                                    | 1.40 | 870.00      | 1,218.00              |
| Malhotra,Gaurav      | Partner/Principal  | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                  | 1.90 | 870.00      | 1,653.00              |
| Malhotra,Gaurav      | Partner/Principal  | 8-May-20        | T3 - Creditor Mediation Support | Review and analysis of collective bargaining agreements in connection                                                                                                                                                                                                                                                     | 2.40 | 870.00      | 2,088.00              |
| Malhotra,Gaurav      | Partner/Principal  | 8-May-20        | T3 - Plan of Adjustment         | Review of analysis of creditor distributions based on proposed plan of adjustment                                                                                                                                                                                                                                         | 0.60 | 870.00      | 522.00                |
| Mizzi,Philip Mario   | Staff              | 8-May-20        | T3 - Long Term Projections      | Prepare PR US funding data for COVID                                                                                                                                                                                                                                                                                      | 4.30 | 245.00      | 1,053.50              |
| Mizzi,Philip Mario   | Staff              | 8-May-20        | T3 - Long Term Projections      | Continue to prepare PR US funding data for COVID                                                                                                                                                                                                                                                                          | 3.70 | 245.00      | 906.50                |
| Moran-Eserski,Javier | Senior             | 8-May-20        | T3 - Long Term Projections      | Draft language on municipal ASES to incorporate in the commonwealth Fiscal Plan                                                                                                                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 8-May-20        | T3 - Long Term Projections      | Edit the deck summarizing the updated liquidity needs for CRIM to incorporate feedback provided by the team                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 8-May-20        | T3 - Long Term Projections      | Review analysis provided by ASES to understand how FY2020 municipal obligation was calculated and any adjustments they made                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 8-May-20        | T3 - Long Term Projections      | Review bank account activity for February to identify the remittances that CRIM distributed to municipalities to see how they compare to what they are requesting for the liquidity facility                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in call with D Mullins (EY), J Mackie (EY), D Patel (EY), J Davis (McKinsey), A Wolfe and R Fuentes (FOMB) to discuss COVID impact to fiscal plan in preparation for call with N Jaresko (FOMB)                                                                                                               | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Expert Testimony           | Participate in call with S Tajuddin (EY), J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss W Holder (S Cal) expert report analysis                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | COVID-19 Working Group Update -review and comparisons of McKinsey model outputs to EY econometric results and harmonization                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | COVID-19 Review of project outputs, revenue estimation, McKinsey macro assumptions, unemployment and team tasking                                                                                                                                                                                                         | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | COVID-19 Unemployed and Beneficiaries - reconciliation of data and conference confirmation with PR DOL                                                                                                                                                                                                                    | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | COVID-19 - Developing analytic requirements to satisfy FOMB requests on macros forecast, revenue estimates, state 2020 and 2021 fiscal gap                                                                                                                                                                                | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | Emergency Procurement Best Practice - Assurance of accountability / transparency, databases reporting of contract awards, amounts and levels of competitive award, emergency procurement practices across the states                                                                                                      | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | Tax treatment of Unemployment benefits, replacement income effects, stimulus phaseouts of \$1200/\$500 payments                                                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 8-May-20        | T3 - Long Term Projections      | COVID-19 - Working Group, final slide deck context preparation, prepare for working group meeting with FOMB and McKinsey for session to discuss COVID impact to fiscal plan                                                                                                                                               | 0.30 | 810.00      | 243.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 8-May-20        | T3 - Long Term Projections        | Fund Transfer Restriction - Review of Holder report and challenges of bond holder of transfer of resources between funds and away from potential debt service                                                                                                                                                             | 1.40 | 810.00      | 1,134.00              |
| Neziroski, David    | Staff              | 8-May-20        | T3 - Fee Applications / Retention | Include additional detail received for exhibit D for the March application                                                                                                                                                                                                                                                | 2.40 | 245.00      | 588.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Panagiotakis (EY), C Good (EY), R Dougherty (EY), and S Sarna (EY) to discuss TRS paygo assumptions and impact on fiscal plan projections                                                                                                 | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY) to discuss different available measurements for expected TRS FY21 Pension costs                                                                                                       | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review the agencies efficiencies chapter of the draft fiscal plan to provide comments.                                                                                                                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review the draft fiscal plan dated 5/7 to understand key changes to revenue and expenses.                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 8-May-20        | T3 - Long Term Projections        | Participate in call with R Young (EY) & I Parks (EY) to discuss status of Fed Funds summaries/status reports                                                                                                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 8-May-20        | T3 - Long Term Projections        | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager            | 8-May-20        | T3 - Long Term Projections        | Review OMB document highlighting support for Puerto Rico for consistency with FOMB's CARES Act analysis                                                                                                                                                                                                                   | 0.70 | 595.00      | 416.50                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Participate in call with D Mullins (EY), J Mackie (EY), D Patel (EY), J Davis (McKinsey), A Wolfe and R Fuentes (FOMB) to discuss COVID impact to fiscal plan in preparation for call with N Jaresko (FOMB)                                                                                                               | 0.50 | 720.00      | 360.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Participate in call with R Young (EY) to discuss status of Fed Funds summaries/status reports                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 720.00      | 864.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review and respond to request from R Fuentes (FOMB) regarding response to Government's emergency funding proposal                                                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review CW Fiscal plan to assess growth assumptions and near term impact to FP                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review PPP terms and conditions to validate application of funds based on request from FOMB press team                                                                                                                                                                                                                    | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review S&L reimbursement eligibility proposal based on question from FOMB staff                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 8-May-20        | T3 - Long Term Projections        | Review weekly COVID deck in advance of prep session and presentation to N Jaresko (FOMB)                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Rai, Aman           | Staff              | 8-May-20        | T3 - Long Term Projections        | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 245.00      | 98.00                 |
| Ramirez, Jessica I. | Senior             | 8-May-20        | T3 - Plan of Adjustment           | Review supporting documents for restrictions sent from Department of Economic Development and Commerce for account ending in X973 as of 5/8/2020.                                                                                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior             | 8-May-20        | T3 - Plan of Adjustment           | Review signatory information for State Office of Energy Public Policy for 03/31/2020 testing period to ensure all information is obtained.                                                                                                                                                                                | 0.30 | 445.00      | 133.50                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Prepare draft email on 5/8/2020 to I. Rodriguez (O&B) with a new restriction documentation from DDEC for Banco Popular account X973 on for legal due diligence review.                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Perform analysis to prepare an additional sample of 5 out of 10 accounts on 5/8/2020 for the engagement partner to review as of the 03/31/2020 testing period.                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J ERS accounts' cash balances for accounts in scope for legal due diligence review against the POA disclosure statement.                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J ERS accounts' restriction classifications against the POA disclosure statement.                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J ERS accounts' cash balances for accounts outside of scope for legal due diligence review against the POA disclosure statement.                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J PBA accounts' cash balances for accounts in scope for legal due diligence review against the POA disclosure statement.                                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J PBA accounts' restriction classifications against the POA disclosure statement.                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J PBA accounts' cash balances for accounts outside of scope for legal due diligence review against the POA disclosure statement.                                                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J Commonwealth accounts' cash balances for accounts in scope for legal due diligence review against the POA disclosure statement.                                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J Commonwealth accounts' restriction classifications against the POA disclosure statement.                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Exhibit J Commonwealth accounts' cash balances for accounts outside of scope for legal due diligence review against the POA disclosure statement.                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 8-May-20        | T3 - Plan of Adjustment    | Review new restriction information received from DDEC for Banco Popular account X973 to send to O&B.                                                                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Rubin, Joshua A.         | Staff  | 8-May-20        | T3 - Long Term Projections | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 8-May-20        | T3 - Long Term Projections | Convert COVID-19 working group slides comparing 2019 and 2020 fiscal plans to Excel tables                                                                                                                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 8-May-20        | T3 - Long Term Projections | Convert COVID-19 working group slides comparing base and downside scenarios to Excel tables                                                                                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 8-May-20        | T3 - Long Term Projections | Prepare citations for sources used in the state revenue forecasting entities memo                                                                                                                                                                                                            | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 8-May-20        | T3 - Long Term Projections | Draft revenue forecasting entity memo section on the frequency of forecasts produced by revenue forecasting entities                                                                                                                                                                         | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze University of Puerto Rico account X236 at Banco Popular to determine the follow up request for pending information from the FI.                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze Department of Housing account X636 at Banco Popular to determine the follow up request for pending information from the FI.                                                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze Medical Services Administration account X006 at Banco Popular to determine the follow up request for pending information from the FI.                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze Department of Economic Development and Commerce account X057 at Banco Santander to determine the follow up request for pending information from the FI.                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze National Guard of Puerto Rico account X797 at Banco Popular to determine the follow up request for pending information from the FI.                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff  | 8-May-20        | T3 - Plan of Adjustment    | Analyze Department of Treasury account X819 at Banco Popular to determine the follow up request for pending information from the FI.                                                                                                                                                         | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Authority for the Financing of Infrastructure of Puerto Rico account X636 at Banco Popular to determine the follow up request for pending information from the FI. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Authority for the Financing of Infrastructure of Puerto Rico account X644 at Banco Popular to determine the follow up request for pending information from the FI. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze School of Plastic Arts and Design account X462 at Banco Popular to determine the follow up request for pending information from the FI.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Comprehensive Cancer Center account X329 at Banco Popular to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Comprehensive Cancer Center account X892 at Banco Popular to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X577 at Banco Popular to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X585 at Banco Popular to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Municipal Finance Corporation (COFIM) account X341 at Banco Popular to determine the follow up request for pending information from the FI.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Municipal Finance Corporation (COFIM) account X570 at Banco Popular to determine the follow up request for pending information from the FI.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Electric Power Authority (PREPA) account X104 at Citibank to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Electric Power Authority (PREPA) account X112 at Citibank to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Electric Power Authority (PREPA) account X074 at Citibank to determine the follow up request for pending information from the FI.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X103 at Citibank to determine the follow up request for pending information from the FI.                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X164 at Banco Popular to determine the follow up request for pending information from the FI.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X172 at Banco Popular to determine the follow up request for pending information from the FI.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X035 at Banco Popular to determine the follow up request for pending information from the FI.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Aqueduct and Sewer Authority (PRASA) account X084 at Banco Popular to determine the follow up request for pending information from the FI.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X048 at Banco Santander to determine the follow up request for pending information from the FI.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X541 at Banco Santander to determine the follow up request for pending information from the FI.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X042 at Banco Santander to determine the follow up request for pending information from the FI.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X052 at Banco Santander to determine the follow up request for pending information from the FI.                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X116 at Banco Santander to determine the follow up request for pending information from the FI.                             | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X041 at Banco Santander to determine the follow up request for pending information from the FI.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Office of Court Administration account X078 at Banco Santander to determine the follow up request for pending information from the FI.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze University of Puerto Rico account X087 at Banco Santander to determine the follow up request for pending information from the FI.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze University of Puerto Rico account X014 at Banco Santander to determine the follow up request for pending information from the FI.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze University of Puerto Rico account X022 at Banco Santander to determine the follow up request for pending information from the FI.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze PR Federal Affairs Administration account X332 at Citibank to determine the follow up request for pending information from the FI.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze PR Federal Affairs Administration account X037 at Citibank to determine the follow up request for pending information from the FI.                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Tourism Company account X541 at Scotiabank to determine the follow up request for pending information from the FI.                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X488 at Banco Popular to determine the follow up request for pending information from the FI.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Housing Financing Authority account X445 at Banco Popular to determine the follow up request for pending information from the FI.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Department of Economic Development and Commerce account X973 at Banco Popular to determine the follow up request for pending information from the FI.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Department of Economic Development and Commerce account X138 at Banco Santander to determine the follow up request for pending information from the FI.                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X833 at Banco Popular to determine the follow up request for pending information from the FI. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Education Council account X611 at Banco Popular to determine the follow up request for pending information from the FI.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Analyze Puerto Rico Education Council account X345 at Banco Popular to determine the follow up request for pending information from the FI.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Investigation Procedures' section of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                                                  | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Additional Steps Regarding Independent Forensic Analysis Team's Report' section of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Ongoing Analysis of Bank Accounts' section of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                                         | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Summary of Preliminary Findings: CW - Agencies' balances of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                           | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Summary of Preliminary Findings: CW - TSA' balances of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                                | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Summary of Preliminary Findings: ERS Total' balances of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                               | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff | 8-May-20        | T3 - Plan of Adjustment | Review 'Summary of Preliminary Findings: PBA Total' balances of Disclosure Statement Debtor's Cash Accounts Section for March 31, 2020 Cash Balances presentation                                               | 0.70 | 245.00      | 171.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                                                    | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                  | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and C Good (EY) to discuss classification of pension reimbursements of contributions for TRS and alternative costs that could be included in government estimate of FY21 costs                                                                                               | 0.20 | 810.00      | 162.00                |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Panagiotakis (EY), C Good (EY), R Dougherty (EY), and S Sarna (EY) to discuss TRS paygo assumptions and impact on fiscal plan projections                                                                                                 | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), M Lopez (FOMB), C Ortiz (FOMB) and C Good (EY) to discuss different available measurements for expected TRS FY21 Pension costs                                                                                                       | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Plan of Adjustment         | Prepare draft analysis of creditor distributions based on proposed plan of adjustment                                                                                                                                                                                                                                     | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 8-May-20        | T3 - Long Term Projections      | Review estimate of General Fund revenues per latest version of the proposed fiscal plan                                                                                                                                                                                                                                   | 0.80 | 810.00      | 648.00                |
| Sarna, Shavi            | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB), C Ortiz (FOMB), J Santambrogio (EY), S Panagiotakis (EY), C Good (EY), R Dougherty (EY), and S Sarna (EY) to discuss TRS paygo assumptions and impact on fiscal plan projections                                                                                                 | 0.30 | 720.00      | 216.00                |
| Stricklin, Todd         | Senior             | 8-May-20        | T3 - Creditor Mediation Support | Prepare a total dollar savings heat map report for all retirement systems combined reflecting 8,100 flat cut scenarios to gauge reasonable scenarios within the pension cut analysis tool                                                                                                                                 | 1.10 | 405.00      | 445.50                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Participate in board strategy discussion led by N Jaresko (FOMB) with FOMB board member participation. EY participants: A Chepenik (EY), M Glynn (EY), G Malhotra (EY), J Santambrogio (EY), R Tague (EY), C Ener (EY)                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                  | 1.90 | 720.00      | 1,368.00              |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Edit final CRIM muni liquidity analysis deck prior to sharing with FOMB                                                                                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Review CRIM bank statement activity for 2020 to confirm cash flow activity for muni loan facility validation                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Review CRIM FY20 liquidation to compare to requested funds for the loan facility for munis.                                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Review first draft of CRIM liquidity analysis deck to provide comments                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Review FOMB edits to CRIM response letter to provide comments                                                                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Review revised CRIM liquidity analysis deck to provide comments                                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 8-May-20        | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss latest revisions to the PRIDCO model involving inflation rate, GNP rate and PayGo                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Expert Testimony      | Participate in call with S Tajuddin (EY), J Mackie (EY), D Mullins (EY), and A Chepenik (EY) to discuss W Holder (S Cal) expert report analysis                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Long Term Projections | Participate in discussion with FOMB and R Venkatraman (EY) S Tajuddin (EY) J Bachner (EY) and J Bohr (EY) to discuss HCM project                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Expert Testimony      | Participate in call with E Barak (Proskauer) to discuss Holder expert report.                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Long Term Projections | Review board strategy presentation for Friday May 8                                                                                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Expert Testimony      | Redacted                                                                                                                                                                                                                                                                                                                  | 1.90 | 720.00      | 1,368.00              |
| Tajuddin, Salman Naveed | Senior Manager    | 8-May-20        | T3 - Long Term Projections | Review McKinsey drafts section on municipal subsidies and POA discussion                                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Review updated Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation on 5/8/2020.                                                                                                                                                                                                                   | 0.70 | 870.00      | 609.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Reconcile Bank Account Analysis: Status Update - March 31, 2020 Balances Presentation against Bank Account Analysis: Status Update - December 31, 2019 Balances Presentation to identify significant changes in cash balances.                                                                                            | 0.70 | 870.00      | 609.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Review supporting documentation received from account holders to support cash balances for accounts.                                                                                                                                                                                                                      | 0.20 | 870.00      | 174.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Review supporting bank statements for a sample of ten accounts for the 03/31/2020 reporting period.                                                                                                                                                                                                                       | 0.80 | 870.00      | 696.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Review supporting bank statements for an additional sample of ten accounts for the 03/31/2020 reporting period.                                                                                                                                                                                                           | 0.60 | 870.00      | 522.00                |
| Thomas, Richard I       | Partner/Principal | 8-May-20        | T3 - Plan of Adjustment    | Participate in meeting to discuss March 31, 2020, Cash Balance Update open items and finalize details.<br>Attendees include: R. Thomas (EY), P. Garcia (EY), S. Chawla (EY), J. Chan (EY).                                                                                                                                | 0.70 | 870.00      | 609.00                |
| Venkatramanan, Siddhu   | Manager           | 8-May-20        | T3 - Plan of Adjustment    | Update fields within Relativity workspace to implement changes for the 03/31/2020 testing period for the week ending 05/08/2020.                                                                                                                                                                                          | 2.10 | 595.00      | 1,249.50              |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Participate in call with R Young (EY) & I Parks (EY) to discuss status of Fed Funds summaries/status reports                                                                                                                                                                                                              | 0.30 | 245.00      | 73.50                 |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment and macro forecast. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: A Chepenik (EY), D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), and A. Kebhaj (EY) | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Analyze Whitehouse report on PR allocations from COVID related Fed Stimulus                                                                                                                                                                                                                                               | 1.60 | 245.00      | 392.00                |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Prepare summary analysis and PR estimate rationale for federal, state & local law enforcement funding                                                                                                                                                                                                                     | 1.10 | 245.00      | 269.50                |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Prepare summary analysis and PR estimate rationale for National Guard funding                                                                                                                                                                                                                                             | 1.30 | 245.00      | 318.50                |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Research federal, state & local law enforcement allocations for PR from CARES Act                                                                                                                                                                                                                                         | 1.20 | 245.00      | 294.00                |
| Young, Ryan             | Staff             | 8-May-20        | T3 - Long Term Projections | Research National Guard funding allocations for PR from CARES Act                                                                                                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Zhao, Leqi              | Staff             | 8-May-20        | T3 - Long Term Projections | Participate in strategy session for preparing the framework for revenue (specifically SUT) forecasting at the municipality level with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                              | 0.40 | 245.00      | 98.00                 |
| Zhao, Leqi              | Staff             | 8-May-20        | T3 - Long Term Projections | Research in US city doing business score for Puerto Rico doing business benchmark analysis                                                                                                                                                                                                                                | 1.80 | 245.00      | 441.00                |
| Burr, Jeremy            | Manager           | 9-May-20        | T3 - Long Term Projections | Reconcile final decisions post measures versus pre measures to develop a target change in the fiscal plan                                                                                                                                                                                                                 | 1.90 | 595.00      | 1,130.50              |
| Dorgo, Michael James    | Staff             | 9-May-20        | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) to discuss workplan for inputs to the municipal fiscal plan chapter.                                                                                                                                                                                                | 0.30 | 245.00      | 73.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) S Negron (FOMB), G. Ojeda (FOMB) to discuss muni consolidation and inputs to the municipal fiscal plan chapter. | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an analysis of municipality capital expenditure trends for input to the municipality consolidation chapter                                                                                                  | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an analysis of municipality employee trends for input to the municipality consolidation chapter                                                                                                             | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an analysis of municipality payroll trends for input to the municipality consolidation chapter                                                                                                              | 1.30 | 245.00      | 318.50                |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an executive summary for the analysis of municipality capital expenditure trends for input to the municipality consolidation chapter                                                                        | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an executive summary for the analysis of municipality employee trends for input to the municipality consolidation chapter                                                                                   | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Prepare an executive summary for the analysis of municipality payroll trends for input to the municipality consolidation chapter                                                                                    | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James    | Staff              | 9-May-20        | T3 - Long Term Projections | Review and update version 7 of the municipality consolidation chapter based on team input                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Moran-Eserski,Javier   | Senior             | 9-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) S Negron (FOMB), G. Ojeda (FOMB) to discuss muni consolidation and inputs to the municipal fiscal plan chapter. | 1.60 | 445.00      | 712.00                |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) to discuss workplan for inputs to the municipal fiscal plan chapter.                                                                                          | 0.30 | 595.00      | 178.50                |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) S Negron (FOMB), G. Ojeda (FOMB) to discuss muni consolidation and inputs to the municipal fiscal plan chapter. | 1.60 | 595.00      | 952.00                |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Amend municipalities FP chapter                                                                                                                                                                                     | 1.70 | 595.00      | 1,011.50              |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Analyze ABRE data and creating graphs which key financial figures in relation to the Municipal chapter in the fiscal plan                                                                                           | 2.40 | 595.00      | 1,428.00              |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Draft additional sections in the FP about municipalities, describing their background with regard budget vs actual figures                                                                                          | 1.20 | 595.00      | 714.00                |
| Parks,Ian              | Manager            | 9-May-20        | T3 - Long Term Projections | Draft additional sections in the FP about municipalities, describing their background with regard to debt                                                                                                           | 1.30 | 595.00      | 773.50                |
| Santambrogio,Juan      | Executive Director | 9-May-20        | T3 - Plan of Adjustment    | Review updated analysis of bank balances report with information as of March 31, 2020                                                                                                                               | 1.20 | 810.00      | 972.00                |
| Tague,Robert           | Senior Manager     | 9-May-20        | T3 - Long Term Projections | Participate in call with R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), A. Cruz (FOMB) S Negron (FOMB), G. Ojeda (FOMB) to discuss muni consolidation and inputs to the municipal fiscal plan chapter. | 1.60 | 720.00      | 1,152.00              |
| Tajuddin,Salman Naveed | Senior Manager     | 9-May-20        | T3 - Long Term Projections | Prepare email commenting on PR allocation methodology for ESF fed facilities                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Mackie,James           | Executive Director | 10-May-20       | T3 - Long Term Projections | Analyze CARES Act exchange stabilization funds for PR                                                                                                                                                               | 0.30 | 810.00      | 243.00                |
| Mackie,James           | Executive Director | 10-May-20       | T3 - Long Term Projections | Read Monoline's report on creditors claim on excise tax receipts                                                                                                                                                    | 1.60 | 810.00      | 1,296.00              |
| Malhotra,Gaurav        | Partner/Principal  | 10-May-20       | T3 - Plan of Adjustment    | Review of 30 year cash projections under various scenarios                                                                                                                                                          | 0.80 | 870.00      | 696.00                |
| Parks,Ian              | Manager            | 10-May-20       | T3 - Long Term Projections | Summarize WH memo as compared to FOMB current estimations                                                                                                                                                           | 2.10 | 595.00      | 1,249.50              |
| Santambrogio,Juan      | Executive Director | 10-May-20       | T3 - Plan of Adjustment    | Prepare updated version of creditor distributions presentation incorporating edits from K Rifkind (FOMB)                                                                                                            | 0.90 | 810.00      | 729.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Prepare draft letter to legal team regarding timeline requirements for CRIM muni loan                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Review CRIM letter on line of credit received for consideration of workstream                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Prepare analysis of liquidity needs to send to FOMB for decision on loan amount                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Review timing of loan draws for short term liquidity facility                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Review draft resolution for loan with comments from O&B redline                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 10-May-20       | T3 - Long Term Projections | Review draft loan and security agreement to provide comments to legal team                                                                                                                                          | 1.20 | 720.00      | 864.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Aubourg,Rene Wiener   | Senior Manager    | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                        | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener   | Senior Manager    | 11-May-20       | T3 - Long Term Projections | Review latest CW FP model                                                                                                                                                                                                                                                                                                         | 2.40 | 720.00      | 1,728.00              |
| Ban,Menuka            | Manager           | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                       | 0.40 | 595.00      | 238.00                |
| Ban,Menuka            | Manager           | 11-May-20       | T3 - Long Term Projections | Macro model review to understand the difference between the fiscal plan - EY last estimates                                                                                                                                                                                                                                       | 1.60 | 595.00      | 952.00                |
| Ban,Menuka            | Manager           | 11-May-20       | T3 - Long Term Projections | Meet with lizzie to discuss the benchmarking data as well as the discussion topics with Clark county                                                                                                                                                                                                                              | 0.90 | 595.00      | 535.50                |
| Ban,Menuka            | Manager           | 11-May-20       | T3 - Long Term Projections | Prepare meeting with lizzie- Re: discussion topics with Clark county                                                                                                                                                                                                                                                              | 1.10 | 595.00      | 654.50                |
| Ban,Menuka            | Manager           | 11-May-20       | T3 - Long Term Projections | Review of Forecast Comparison with AFFAF, McK and EY forecasts                                                                                                                                                                                                                                                                    | 1.70 | 595.00      | 1,011.50              |
| Berger,Daniel L.      | Senior            | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                        | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.      | Senior            | 11-May-20       | T3 - Long Term Projections | Begin to build database for SUT muni by gathering data from Hacienda                                                                                                                                                                                                                                                              | 1.60 | 445.00      | 712.00                |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities. | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), J Santambrogio (EY), and J Burr (EY) to discuss the available clawback funds and other sources of SRF to support the FY21 revenues                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Participate in meeting with R Tague (EY), J Santambrogio (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the forthcoming loan from the CW to the municipalities to support Act 29 decision payments                                                                                                                         | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Prepare revisions to the clawback funds and other sources of revenue based on the revised fiscal plan                                                                                                                                                                                                                             | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Prepare summary of the clawback funds and other SRF sources in the fiscal plan available to support the CW budget in FY21                                                                                                                                                                                                         | 1.90 | 595.00      | 1,130.50              |
| Burr,Jeremy           | Manager           | 11-May-20       | T3 - Long Term Projections | Review the PREPA invoicing analysis for FY21 and past due debt to support forthcoming fiscal plan updates                                                                                                                                                                                                                         | 0.40 | 595.00      | 238.00                |
| Chan,Jonathan         | Senior            | 11-May-20       | T3 - Plan of Adjustment    | Review Exhibit J of Debtors' Cash Section of Disclosure Statement to Rollforward of cash balances for March 31, 2020, testing period.                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Chan,Jonathan         | Senior            | 11-May-20       | T3 - Plan of Adjustment    | Update Exhibit J of Debtors' Cash Section of the Disclosure Statement as of 05/11/2020.                                                                                                                                                                                                                                           | 2.10 | 445.00      | 934.50                |
| Chawla,Sonia          | Manager           | 11-May-20       | T3 - Plan of Adjustment    | Review exhibit J of the POA DS as of 05 11 20 with 03 31 20 cash balances.                                                                                                                                                                                                                                                        | 2.70 | 595.00      | 1,606.50              |
| Chawla,Sonia          | Manager           | 11-May-20       | T3 - Plan of Adjustment    | Review updated responses and questions regarding ERS and PBA accounts with outstanding restriction information sent by R. Kim (Proskauer).                                                                                                                                                                                        | 1.70 | 595.00      | 1,011.50              |
| Chawla,Sonia          | Manager           | 11-May-20       | T3 - Plan of Adjustment    | Update 03 31 20 Reporting Workbook as of 05 11 20.                                                                                                                                                                                                                                                                                | 2.20 | 595.00      | 1,309.00              |
| Chawla,Sonia          | Manager           | 11-May-20       | T3 - Plan of Adjustment    | Review total cash and investment balances reported as of the 03 31 20 testing period.                                                                                                                                                                                                                                             | 0.70 | 595.00      | 416.50                |
| Chepenik,Adam Brandon | Partner/Principal | 11-May-20       | T3 - Long Term Projections | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities  | 0.60 | 870.00      | 522.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), E. Nieves (O&B), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB), A. Garcia (FOMB) to discuss current version of CRIM loan documents, open issues and timing. | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB) to discuss draft loan docs and discuss specific details and open items.                                       | 1.70 | 870.00      | 1,479.00              |
| Chepenik,Adam Brandon | Partner/Principal | 11-May-20       | T3 - Long Term Projections      | Draft list of state covid actions for N Jaresko (FOMB)                                                                                                                                                                                                                                                                              | 1.40 | 870.00      | 1,218.00              |
| Chepenik,Adam Brandon | Partner/Principal | 11-May-20       | T3 - Long Term Projections      | Review updated fiscal plan language                                                                                                                                                                                                                                                                                                 | 2.40 | 870.00      | 2,088.00              |
| Cho,Kye H             | Manager           | 11-May-20       | T3 - Long Term Projections      | Participate in a call with K. Cho (EY) and J. Moran-Eserski (EY) to discuss how ASER calculates municipal obligations                                                                                                                                                                                                               | 0.60 | 595.00      | 357.00                |
| Cho,Kye H             | Manager           | 11-May-20       | T3 - Long Term Projections      | Draft proposed ASER language for certified Fiscal Plan                                                                                                                                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Cho,Kye H             | Manager           | 11-May-20       | T3 - Long Term Projections      | Review of Article VI, Section 9, subsection (d) of Law 72-1993 for clarification on ASER reserve calculation                                                                                                                                                                                                                        | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 11-May-20       | T3 - Long Term Projections      | Review of FOMB letter regarding developments in Act 29 for updates required for CRIM FP                                                                                                                                                                                                                                             | 0.70 | 595.00      | 416.50                |
| Dorgo,Michael James   | Staff             | 11-May-20       | T3 - Long Term Projections      | Prepare an executive summary of FOMB May 8, 2020 letter on the repayment measures to settle FY2020 PayGo and ASER for input to the CRIM Fiscal Plan                                                                                                                                                                                 | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 11-May-20       | T3 - Long Term Projections      | Review FOMB May 8, 2020 letter on the repayment measures to settle FY2020 PayGo and ASER for input to the CRIM Fiscal Plan                                                                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Dougherty,Ryan Curran | Senior            | 11-May-20       | T3 - Long Term Projections      | Review actual TRS data for discrepancies to current estimate in FP.                                                                                                                                                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Galasso,Jenny M       | Manager           | 11-May-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to review CARES Act Summaries and coordinate McK figures which are being refined for the FP                                                                                                                                        | 0.50 | 595.00      | 297.50                |
| Galasso,Jenny M       | Manager           | 11-May-20       | T3 - Long Term Projections      | Research surround HHS allocation                                                                                                                                                                                                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Galasso,Jenny M       | Manager           | 11-May-20       | T3 - Long Term Projections      | Update tables for nutrition education and PPP for disbursed vs pending.                                                                                                                                                                                                                                                             | 0.70 | 595.00      | 416.50                |
| Garcia,Francisco R.   | Senior Manager    | 11-May-20       | T3 - Plan of Adjustment         | Review Proskauer updates to Disclosure Statement Exhibit J for December 31, 2019 balances to align with March 31, 2020 rollforward.                                                                                                                                                                                                 | 1.90 | 720.00      | 1,368.00              |
| Garcia,Francisco R.   | Senior Manager    | 11-May-20       | T3 - Plan of Adjustment         | Prepare analysis with line item account detail for inclusion in Exhibit J of the Disclosure Statement for updated December 2019 cash balances.                                                                                                                                                                                      | 2.60 | 720.00      | 1,872.00              |
| Garcia,Francisco R.   | Senior Manager    | 11-May-20       | T3 - Plan of Adjustment         | Perform final review of updated waterfall rollforward for March 2020 cash balances.                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                         | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Research revised state revenue forecasts from NCSL data for AK                                                                                                                                                                                                                                                                      | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Research revised state revenue forecasts from NCSL data for AR                                                                                                                                                                                                                                                                      | 1.40 | 245.00      | 343.00                |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Research revised state revenue forecasts from NCSL data for HI                                                                                                                                                                                                                                                                      | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Research revised state revenue forecasts from NCSL data for IL                                                                                                                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Glavin,Amanda Jane    | Staff             | 11-May-20       | T3 - Long Term Projections      | Research revised state revenue forecasts from NCSL data for WA                                                                                                                                                                                                                                                                      | 0.70 | 245.00      | 171.50                |
| Good JR,Clark E       | Manager           | 11-May-20       | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss cut tool scenario output that would graphically represent the information requested by K Rifkind (FOMB)                                                                                                                                                        | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 11-May-20       | T3 - Long Term Projections      | Review the draft Fiscal Plan as provided by McKinsey for pension related edits                                                                                                                                                                                                                                                      | 1.20 | 519.00      | 622.80                |
| Kane,Collin           | Senior            | 11-May-20       | T3 - Long Term Projections      | Update new 2016 JRS participant census data process for new benefit fields.                                                                                                                                                                                                                                                         | 1.60 | 405.00      | 648.00                |
| Kebhaj,Suhaib         | Senior            | 11-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                         | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib      | Senior             | 11-May-20       | T3 - Long Term Projections | Provide initial commentary on API GIS Guidelines document                                                                                                                                                                                                                    | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib      | Senior             | 11-May-20       | T3 - Long Term Projections | Review of ASU doing business report and data methodology and comparability to the World Bank Doing business report                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Kebhaj,Suhaib      | Senior             | 11-May-20       | T3 - Long Term Projections | Review of data/information request from Clark County in regards to permitting best practices                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib      | Senior             | 11-May-20       | T3 - Long Term Projections | Review of the macro assumptions used for revenue forecast for the Fiscal plan                                                                                                                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan     | Senior             | 11-May-20       | T3 - Long Term Projections | Edit A. Levine (EY)'s draft of PRIDCO Bondholders' Proposal Deck.                                                                                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan     | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Bondholders' Proposal Deck.                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan     | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revised inflation projections and their changes to PRIDCO Fiscal Plan.                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan     | Senior             | 11-May-20       | T3 - Long Term Projections | Review revised inflation projections as they relate to PRIDCO Fiscal Plan.                                                                                                                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan     | Senior             | 11-May-20       | T3 - Long Term Projections | Revise PRIDCO Fiscal Plan in accord with inflation projections.                                                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss updates to the PRIDCO FP report and presentation                                                                                                                                                     | 0.70 | 445.00      | 311.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and O. Tabani (EY) to discuss calculation of PRIDCO's accrued interest                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Bondholders' Proposal Deck.                                                                                                                                                                     | 0.30 | 445.00      | 133.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revised inflation projections and their changes to PRIDCO Fiscal Plan.                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Prepare new exhibit for the PRIDCO FP report                                                                                                                                                                                                                                 | 1.30 | 445.00      | 578.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Prepare new exhibits for the PRIDCO FP presentation                                                                                                                                                                                                                          | 2.10 | 445.00      | 934.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Review PRIDCO's public data to calculate update figure of accrued interest rate                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Review updated CWFP model sent by McKinsey to analysis outcome of revised GNP forecast                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Review Updated PRIDCO FP report reflecting latest comments addressed internally and latest exhibits                                                                                                                                                                          | 1.30 | 445.00      | 578.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Update bridge analysis appendix exhibit for the PRIDCO FP presentation                                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Update PRIDCO BP model - Bridge analysis from CWFP projection to Fiscal Plan projections                                                                                                                                                                                     | 1.00 | 445.00      | 445.00                |
| Levine,Adam        | Senior             | 11-May-20       | T3 - Long Term Projections | Update PRIDCO FP presentation language to reflect latest changes                                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Levy,Sheva R       | Partner/Principal  | 11-May-20       | T3 - Long Term Projections | Review pension aspects of preliminary fiscal plan model provided by McKinsey                                                                                                                                                                                                 | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R       | Partner/Principal  | 11-May-20       | T3 - Long Term Projections | Review all pension plan references in fiscal plan narrative provided by McKinsey                                                                                                                                                                                             | 1.30 | 721.00      | 937.30                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Check economic stabilization fund calculations                                                                                                                                                                                                                               | 0.10 | 810.00      | 81.00                 |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Compare and contrast QUEST and McKinsey unemployment forecasts                                                                                                                                                                                                               | 0.60 | 810.00      | 486.00                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Compare McKinsey and QUEST GDP forecasts                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Draft comments on Monoline's report                                                                                                                                                                                                                                          | 1.20 | 810.00      | 972.00                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Read Blinder & Zandi paper on great recession's stimulus as model for analysis of economic stabilization funds                                                                                                                                                               | 0.80 | 810.00      | 648.00                |
| Mackie,James       | Executive Director | 11-May-20       | T3 - Long Term Projections | Research effect of economic collapse on state revenues                                                                                                                                                                                                                       | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav    | Partner/Principal  | 11-May-20       | T3 - Plan of Adjustment    | Review of analysis of plan of adjustment sources and uses including account balances as of March 31, 2020                                                                                                                                                                    | 0.70 | 870.00      | 609.00                |
| Mizzi,Philip Mario | Staff              | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to review CARES Act Summaries and coordinate McK figures which are being refined for the FP                                                                                 | 0.50 | 245.00      | 122.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mizzi, Philip Mario   | Staff              | 11-May-20       | T3 - Long Term Projections        | Compile FTA funding information                                                                                                                                                                                                                                                                                                     | 2.10 | 245.00      | 514.50                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in a call with D. Claudio (CRIM), G. Ojeda (FOMB), I. Collazo (O&B) and J. Moran-Eserski (EY) to discuss CRIM's flow of funds and bank accounts as we look to finalize the loan documentation                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in a call with K. Cho (EY) and J. Moran-Eserski (EY) to discuss how ASER calculates municipal obligations                                                                                                                                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM flow of funds, bank account and disbursement details.                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM loan open details                                                                                                                                                                                                                                          | 0.30 | 445.00      | 133.50                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), E. Nieves (O&B), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB), A. Garcia (FOMB) to discuss current version of CRIM loan documents, open issues and timing. | 1.10 | 445.00      | 489.50                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB) to discuss draft loan docs and discuss specific details and open items.                                       | 1.70 | 445.00      | 756.50                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Prepare an appendix for the liquidity facility loan document listing the approved advances that CRIM can make using the loan facility                                                                                                                                                                                               | 0.70 | 445.00      | 311.50                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Review CRIM's flow of funds chart provided by the agency to identify the bank accounts where we can put the lien on to ensure the CW is repaid for the liquidity facility                                                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Moran-Eserski, Javier | Senior             | 11-May-20       | T3 - Long Term Projections        | Review CW FP model to compare how their projections differ from CRIM's FP projections                                                                                                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                        | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | Fund Transfers - Review of Opinions Expressed by William Holder on Restricted Use of Puerto Rico Tax Revenue, point-by-point review of Holders rationale in 47 page report and detailed commenting                                                                                                                                  | 1.90 | 810.00      | 1,539.00              |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | Fund Transfers - Review and research of particular determinations and statement by the Governmental Accounting Standards Board related to Holders position                                                                                                                                                                          | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | Fund Transfers - Construction (drafting / and revising) 10 page report assessing Holder's position and transmitting findings and recommendations to FOMB.                                                                                                                                                                           | 2.70 | 810.00      | 2,187.00              |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | Permitting - review of agenda for meeting with Clark County, NV                                                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 Marco Output Discussions w/ Jonathon Davis                                                                                                                                                                                                                                                                                 | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 Macro model adjustments to harmonize and draw consensus w/ McKinsey                                                                                                                                                                                                                                                        | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 Analysis review and adjustments, State revenue impacts, Macro effects, unemployment, Reserve funds for debt repayment                                                                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 PR unemployment pattern, claims and income implications                                                                                                                                                                                                                                                                    | 0.70 | 810.00      | 567.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 Daily Analystist stocktaking, tasking and design, prepare for strategy session to discuss the trust fund analysis update & the report on budgetary results                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Mullins, Daniel R     | Executive Director | 11-May-20       | T3 - Long Term Projections        | COVID-19 Daily Analystist stocktaking, tasking and design preparation to discuss the trust fund analysis update and the report on budgetary results                                                                                                                                                                                 | 0.20 | 810.00      | 162.00                |
| Neziroski, David      | Staff              | 11-May-20       | T3 - Fee Applications / Retention | Update March application                                                                                                                                                                                                                                                                                                            | 1.90 | 245.00      | 465.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), J Santambrogio (EY), and J Burr (EY) to discuss the available clawback funds and other sources of SRF to support the FY21 revenues                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Panagiotakis,Sofia | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in meeting with R Tague (EY), J Santambrogio (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the forthcoming loan from the CW to the municipalities to support Act 29 decision payments                                                                                                                        | 0.50 | 720.00      | 360.00                |
| Panagiotakis,Sofia | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate on call with N. Jaresko (FOMB), M. Bienenstock (Proskauer), S. Panagiotakis (EY) and S. Sarna (EY) to discuss treatment and magnitude of clawback funds and the impact on the fiscal plan                                                                                                                            | 0.50 | 720.00      | 360.00                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY) to compare FOMB FP stimulus numbers to Commonwealth estimates                                                                                                                                                                                              | 1.00 | 595.00      | 595.00                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY), and Mckinsey to review CARES Act funding to be reflected in the FP                                                                                                                                                                                        | 0.70 | 595.00      | 416.50                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to review CARES Act Summaries and coordinate McK figures which are being refined for the FP                                                                                                                                     | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R. Young (EY), and I Parks (EY), to finalize comparison of FOMB CARES Stimulus figures to the Commonwealth Fiscal Plan figures in a similar format to the Commonwealth Fiscal Plan exhibit 10.                                                                                            | 2.10 | 595.00      | 1,249.50              |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY), D Patel (EY) and I Parks (EY), to debrief and identify action items from call with McKinsey on 5.11.2020                                                                                                                                                                                  | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Amend CARES Act Summaries                                                                                                                                                                                                                                                                                                        | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Email regarding relevant documents summarizing CARES Act in advance of update call                                                                                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Participate in call with McK to discuss Unemployment figures, and how to extrapolate baseline.                                                                                                                                                                                                                                   | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Review CARES Act summaries                                                                                                                                                                                                                                                                                                       | 2.30 | 595.00      | 1,368.50              |
| Parks,Ian          | Manager        | 11-May-20       | T3 - Long Term Projections | Update comparison of total federal payments to federal stimulus in the CARES Act                                                                                                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY) to compare FOMB FP stimulus numbers to Commonwealth estimates                                                                                                                                                                                              | 1.00 | 720.00      | 720.00                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY), and Mckinsey to review CARES Act funding to be reflected in the FP                                                                                                                                                                                        | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to review CARES Act Summaries and coordinate McK figures which are being refined for the FP                                                                                                                                     | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R. Young (EY), and I Parks (EY), to finalize comparison of FOMB CARES Stimulus figures to the Commonwealth Fiscal Plan figures in a similar format to the Commonwealth Fiscal Plan exhibit 10.                                                                                            | 2.10 | 720.00      | 1,512.00              |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY), D Patel (EY) and I Parks (EY), to debrief and identify action items from call with McKinsey on 5.11.2020                                                                                                                                                                                  | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Review Fed Funds agency level status summaries to inform weekly COVID status updates                                                                                                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 11-May-20       | T3 - Long Term Projections | Review summary of COVID stimulus vs historical Fed spending in Puerto Rico                                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman                | Staff  | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I.      | Senior | 11-May-20       | T3 - Plan of Adjustment    | Participate in call with National Guard representative to discuss 03/31/2020 information request<br>Attendees: I. Ortiz (National Guard), J. Ramirez (EY)                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 11-May-20       | T3 - Plan of Adjustment    | Review updated Exhibit J reconciliation file for the period of March 2020 for accurate reporting.                                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Rubin,Joshua A.         | Staff  | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Perform analysis to determine what new restrictions documentation has been obtained between April 14, 2020 and May 11, 2020 to send to I. Hernandez (O&B) for legal due diligence review.                                                                                   | 2.40 | 245.00      | 588.00                |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Prepare draft email to I. Rodriguez (O&B) to send a list of new restrictions documentation between April 14, 2020 and May 11, 2020 for legal due diligence review.                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Treasury account X857 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account X701 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Labor and Human Resources account X308 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Electronic Lottery account X328 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Office of Court Administration account X014 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Treasury account X373 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Treasury account X406 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Treasury account X205 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account X001 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Office of Court Administration account X088 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Department of Economic Development and Commerce account X973 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Child Support Administration account X372 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 11-May-20       | T3 - Plan of Adjustment    | Review Office of Court Administration account X045 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                  | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Office of Court Administration account X562 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Department of Treasury account X935 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Traditional Lottery account X357 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Housing Administration account X485 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Department of Education account X706 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X006 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X718 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X891 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X717 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X000 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X871 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X220 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X472 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X001 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X673 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X005 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X762 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X505 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X817 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X190 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X002 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X291 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Public Buildings Authority account X292 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X514 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X546 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X059 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X177 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X554 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X255 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X185 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X207 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X000 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X193 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X254 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X448 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X944 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X880 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X637 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X728 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X251 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X252 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X256 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 11-May-20       | T3 - Plan of Adjustment | Review Retirement System for Employees of the Government and Judiciary Retirement System account X257 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Retirement System for Employees of the Government and Judiciary Retirement System account X221 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Retirement System for Employees of the Government and Judiciary Retirement System account X917 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X036 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X458 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X020 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X463 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Labor and Human Resources account X091 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X018 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X630 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X012 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 11-May-20       | T3 - Plan of Adjustment         | Review Department of Treasury account X044 restriction categorization as of 3/31/20 for Exhibit J of the March 31, 2020 Cash Balances presentation                                                                                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 11-May-20       | T3 - Long Term Projections      | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities. | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 11-May-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), J Santambrogio (EY), and J Burr (EY) to discuss the available clawback funds and other sources of SRF to support the FY21 revenues                                                                                                                                                  | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 11-May-20       | T3 - Long Term Projections      | Participate in meeting with R Tague (EY), J Santambrogio (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the forthcoming loan from the CW to the municipalities to support Act 29 decision payments                                                                                                                         | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 11-May-20       | T3 - Plan of Adjustment         | Prepare analysis of plan of adjustment sources and uses including account balances as of March 31, 2020                                                                                                                                                                                                                           | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 11-May-20       | T3 - Plan of Adjustment         | Review updated workbook with cash balances for each of the government agencies and public corporations                                                                                                                                                                                                                            | 1.30 | 810.00      | 1,053.00              |
| Sarna, Shavi             | Senior Manager     | 11-May-20       | T3 - Long Term Projections      | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities  | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi             | Senior Manager     | 11-May-20       | T3 - Long Term Projections      | Participate on call with N. Jaresko (FOMB), M. Bienenstock (Proskauer), S. Panagiotakis (EY) and S. Sarna (EY) to discuss treatment and magnitude of clawback funds and the impact on the fiscal plan                                                                                                                             | 0.50 | 720.00      | 360.00                |
| Stricklin, Todd          | Senior             | 11-May-20       | T3 - Creditor Mediation Support | Prepare an average percentage cut by threshold graph for each retirement system TRS, JRS, ERS separately reflecting dollar thresholds from 1,000 to 3,000 for flat cut scenarios within pension cut analysis tool                                                                                                                 | 1.20 | 405.00      | 486.00                |
| Stricklin, Todd          | Senior             | 11-May-20       | T3 - Creditor Mediation Support | Prepare a total average cut percentage heat map report for all retirement systems combined reflecting 8,100 flat cut scenarios to gauge reasonable scenarios within the pension cut analysis tool                                                                                                                                 | 1.30 | 405.00      | 526.50                |

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| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior         | 11-May-20       | T3 - Creditor Mediation Support | Prepare an annual dollars cut (\$Ms) by threshold graph for each retirement system TRS, JRS, ERS separately reflecting dollar thresholds from 1,000 to 3,000 for flat cut scenarios within pension cut analysis tool                                                                                                                | 1.60 | 405.00      | 648.00                |
| Tabani,Omar            | Manager        | 11-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and O. Tabani (EY) to discuss calculation of PRIDCO's accrued interest                                                                                                                                                                                                                      | 0.80 | 595.00      | 476.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM flow of funds, bank account and loan documents.                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM flow of funds, bank account and disbursement details.                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CRIM loan open details                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), E. Nieves (O&B), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB), A. Garcia (FOMB) to discuss current version of CRIM loan documents, open issues and timing. | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), P. Possinger (Proskauer), J. Jinyoung (Proskauer), N. Kil (Proskauer), H. Bauer (O&B), I. Collazo (O&B), J. El Koury (FOMB), G. Ojeda (FOMB) to discuss draft loan docs and discuss specific details and open items.                                       | 1.70 | 720.00      | 1,224.00              |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in meeting with R. Tague (EY), J. Santambrogio (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the forthcoming loan from the CW to the municipalities to support Act 29 decision payments                                                                                                                       | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Edit proposed ASES language for CW fiscal plan to share with McK                                                                                                                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Prepare one page summary on treatment of all CRIM cash flows related to CW loan                                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Review draft ASES fiscal plan language to provide comments to team.                                                                                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Review revised CRIM draft special resolution identify areas for discussion                                                                                                                                                                                                                                                          | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Review revised CRIM loan docs to identify areas for discussion                                                                                                                                                                                                                                                                      | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities.   | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss updates to the PRIDCO FP report and presentation                                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Edit fiscal plan document for PRIDCO to reflect recent model changes                                                                                                                                                                                                                                                                | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Expert Testimony           | Review D Mullins response to Holder Report                                                                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Plan of Adjustment         | Review disclosure statement section covering covid relief actions                                                                                                                                                                                                                                                                   | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Review McKinsey draft fiscal plan                                                                                                                                                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Long Term Projections      | Review McKinsey draft fiscal plan model                                                                                                                                                                                                                                                                                             | 1.80 | 720.00      | 1,296.00              |
| Tajuddin,Salman Naveed | Senior Manager | 11-May-20       | T3 - Expert Testimony           | Summarize D Mullins response to Holder Report                                                                                                                                                                                                                                                                                       | 0.80 | 720.00      | 576.00                |
| Tan,Riyandi            | Manager        | 11-May-20       | T3 - Long Term Projections      | Participate in a call with A. Chepenik (EY), J. Santambrogio (EY), R. Tan (EY), J. Burr (EY), S. Tajuddin (EY), S. Panagiotakis (EY), S. Sarna (EY), D. Udom (McKinsey) and A. Ly (McKinsey) to discuss clawback revenues modelled in the Fiscal Plan and the flow of funding of crudita, rum tax, hotel tax to various entities.   | 0.60 | 595.00      | 357.00                |
| Venkatramanan,Siddhu   | Manager        | 11-May-20       | T3 - Plan of Adjustment         | Perform a second review over the Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the cash analysis workstream for the week ending 05/15/2020.                                                                                                                    | 2.20 | 595.00      | 1,309.00              |
| Young,Ryan             | Staff          | 11-May-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY) to compare FOMB FP stimulus numbers to Commonwealth estimates                                                                                                                                                                                                 | 1.00 | 245.00      | 245.00                |
| Young,Ryan             | Staff          | 11-May-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), R Young (EY), and I Parks (EY), and Mckinsey to review CARES Act funding to be reflected in the FP                                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to review CARES Act Summaries and coordinate McK figures which are being refined for the FP                                                                                | 0.50 | 245.00      | 122.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Participate in call with D Patel (EY), R. Young (EY), and I Parks (EY), to finalize comparison of FOMB CARES Stimulus figures to the Commonwealth Fiscal Plan figures in a similar format to the Commonwealth Fiscal Plan exhibit 10.                                       | 2.10 | 245.00      | 514.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY), D Patel (EY) and I Parks (EY), to debrief and identify action items from call with McKinsey on 5.11.2020                                                                                                                             | 0.50 | 245.00      | 122.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Prepare PR allocation estimate comparison analysis between McKinsey and EY figures                                                                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Update CARES Act stimulus summary document for Hospitals & Healthcare allocation to PR                                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Update CARES Act stimulus summary document for National Guard funding                                                                                                                                                                                                       | 1.40 | 245.00      | 343.00                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Update CARES Act stimulus summary document for State & Local Government allocation to PR                                                                                                                                                                                    | 1.30 | 245.00      | 318.50                |
| Young,Ryan          | Staff          | 11-May-20       | T3 - Long Term Projections | Update CARES Act stimulus summary document for Unemployment allocation to PR                                                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Zhao,Leqi           | Staff          | 11-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the trust fund analysis update & the report on budgetary results with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi           | Staff          | 11-May-20       | T3 - Long Term Projections | Discuss potential question to Clark county for best practices in Puerto Rico permitting system                                                                                                                                                                              | 0.70 | 245.00      | 171.50                |
| Aubourg,Rene Wiener | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review and fact check NCLS reports and state budget office reports to determine projected state revenue shortfalls due to the covid-19 pandemic for FY 2020 and FY 2021 - Alabama through Maine.                                                                            | 2.80 | 720.00      | 2,016.00              |
| Aubourg,Rene Wiener | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review and fact-check NCLS reports and state budget office reports to determine projected state revenue shortfalls due to the covid-19 pandemic for FY 2020 and FY 2021 - Maryland through Wyoming.                                                                         | 2.90 | 720.00      | 2,088.00              |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Prepare meeting notes, revise Leqi's questions for discussion topics, and send it to Clark county to prepare them for the meeting                                                                                                                                           | 1.60 | 595.00      | 952.00                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Provide framework to pull data as well as for conducting an industry concentration analysis for Puerto-Rico                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Respond to Lizzie' request on list of states to compare to based on their attractiveness for manufacturing                                                                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Review ASU report and information for Lizzie- Re: Benchmarking                                                                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Review names of the cities covered by the ASU doing business report across north America                                                                                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Review procurement rough draft from Dan Berger to identify if the topic areas asked by Camelia are covered                                                                                                                                                                  | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Review State Revenue Adjustments- compiling with the estimated revenue gap                                                                                                                                                                                                  | 0.70 | 595.00      | 416.50                |
| Ban,Menuka          | Manager        | 12-May-20       | T3 - Long Term Projections | Review the final fiscal plan draft                                                                                                                                                                                                                                          | 1.70 | 595.00      | 1,011.50              |
| Berger,Daniel L.    | Senior         | 12-May-20       | T3 - Long Term Projections | Update property tax data for muni models for muni fiscal plans                                                                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Burr,Jeremy         | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the proposed FP estimate for PREPA invoice in FY21 to support revisions to the FP                                                                                                                           | 1.00 | 595.00      | 595.00                |
| Burr,Jeremy         | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Burr (EY) McKinsey and FOMB staff to discuss FY21 PREPA costs to support revisions to the FP                                                                                                                                         | 0.80 | 595.00      | 476.00                |
| Burr,Jeremy         | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21                          | 0.70 | 595.00      | 416.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 12-May-20       | T3 - Plan of Adjustment    | Update AAFAF Reconciliation to compare data available from AAFAF (as of 28 February 2020) with data received from stakeholders and reported for 31 March 2020 measurement date           | 1.90 | 445.00      | 845.50                |
| Chan,Jonathan         | Senior            | 12-May-20       | T3 - Plan of Adjustment    | Update March 31, 2020, cash balance workbook to account for reduction in total number accounts in testing population.                                                                    | 1.30 | 445.00      | 578.50                |
| Chan,Jonathan         | Senior            | 12-May-20       | T3 - Plan of Adjustment    | Update March 31, 2020, presentation file to account for reduction in total number of accounts in testing population.                                                                     | 0.60 | 445.00      | 267.00                |
| Chan,Jonathan         | Senior            | 12-May-20       | T3 - Plan of Adjustment    | Update March 31, 2020, rollforward to Debtors' Cash Section of the disclosure statement to account for reduction in total number of accounts in testing population.                      | 0.70 | 445.00      | 311.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Prepare list of PREPA accounts as of 03 31 20 to send to R. Kim (Proskauer).                                                                                                             | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Reconcile list of PREPA accounts as of 03 31 20 against accounts reported by AAFAF as of 02 28 20 to send to R. Kim (Proskauer).                                                         | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review updated list of PREPA accounts as of 03 31 20 with information regarding PREPA Networks, PREPA Holdings, and PREPA Retirement to send to R. Kim (Proskauer).                      | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Send list of PREPA accounts as of 03 31 20 to R. Kim (Proskauer).                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review supporting restrictions information for ERS account x248 to address questions from R. Kim (Proskauer).                                                                            | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review supporting restrictions information for PBA account x673 to address questions from R. Kim (Proskauer).                                                                            | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Send email to R. Kim (Proskauer) with information for ERS account x248 and PBA account x673.                                                                                             | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review updated exhibit J of the POA DS as of 05 12 20 with 03 31 20 cash balances.                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Update exhibit J of the POA DS with cash balances as of 03 31 20 for commonwealth accounts.                                                                                              | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Update exhibit J of the POA DS with cash balances as of 03 31 20 for ERS accounts.                                                                                                       | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Update exhibit J of the POA DS with cash balances as of 03 31 20 for PBA accounts.                                                                                                       | 0.90 | 595.00      | 535.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review updated 03 31 20 cash balances presentation as of 05 12 20.                                                                                                                       | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review updated 03 31 20 Debtors' Cash Section of the POA DS as of 05 12 20.                                                                                                              | 0.80 | 595.00      | 476.00                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review updated 03 31 20 Reporting Workbook as of 05 12 20.                                                                                                                               | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia          | Manager           | 12-May-20       | T3 - Plan of Adjustment    | Review response from House of Representatives regarding cash balances 03 31 20 requests.                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 12-May-20       | T3 - Long Term Projections | Continue to review updated fiscal plan language                                                                                                                                          | 1.80 | 870.00      | 1,566.00              |
| Cho,Kye H             | Manager           | 12-May-20       | T3 - Long Term Projections | Draft transmittal letter language to be delivered along with supporting documentation for the emergency loan to CRIM                                                                     | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 12-May-20       | T3 - Long Term Projections | Recalculate ASSES portion of Municipality obligation related to ACT29 nullification                                                                                                      | 0.40 | 595.00      | 238.00                |
| Cho,Kye H             | Manager           | 12-May-20       | T3 - Long Term Projections | Review of latest draft of CRIM - Loan and security agreement for consistency                                                                                                             | 1.20 | 595.00      | 714.00                |
| Cho,Kye H             | Manager           | 12-May-20       | T3 - Long Term Projections | Review of latest draft of Join Resolution CRIM Liquidity Facility for consistency                                                                                                        | 0.60 | 595.00      | 357.00                |
| Dorgo,Michael James   | Staff             | 12-May-20       | T3 - Long Term Projections | Prepare a draft FOMB transmittal letter for an official notice/letter to AAFAF as a press release of an emergency loan to CRIM                                                           | 1.20 | 245.00      | 294.00                |
| Dougherty,Ryan Curran | Senior            | 12-May-20       | T3 - Long Term Projections | Participate in a meeting with R. Tan (EY), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY) to discuss 5 year model, status update, challenges, and mapping. | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior            | 12-May-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss variances between the May 2019 FP and the 5/7 Draft FP for FY21.                                          | 0.60 | 445.00      | 267.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21 | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior         | 12-May-20       | T3 - Long Term Projections | Review SRF revenue section of FP draft for discrepancies with budget.                                                                                                                                                                              | 1.30 | 445.00      | 578.50                |
| Galasso,Jenny M       | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in call with J Galasso (EY) and D Patel (EY) to review COR3 disaster relief tracker at request of FOMB staff                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Galasso,Jenny M       | Manager        | 12-May-20       | T3 - Long Term Projections | Reconcile FEMA and non FEMA funds provided for Maria / Irma as shown in the file from Jennifer Gonzalez's office as compared to the CRO3 portal.                                                                                                   | 2.40 | 595.00      | 1,428.00              |
| Garcia,Francisco R.   | Senior Manager | 12-May-20       | T3 - Plan of Adjustment    | Perform final review of Exhibit J of the Disclosure Statement for updated March 2020 cash balances.                                                                                                                                                | 1.40 | 720.00      | 1,008.00              |
| Garcia,Francisco R.   | Senior Manager | 12-May-20       | T3 - Plan of Adjustment    | Prepare reconciliation analyzing Exhibit J of the Disclosure Statement between March 2020, December 2019, and September 2019.                                                                                                                      | 1.90 | 720.00      | 1,368.00              |
| Glavin,Amanda Jane    | Staff          | 12-May-20       | T3 - Long Term Projections | Research state budget shortfalls in aftermath of COVID-19 in CA as proportion of revenue forecast                                                                                                                                                  | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff          | 12-May-20       | T3 - Long Term Projections | Research state budget shortfalls in aftermath of COVID-19 in DE as proportion of revenue forecast                                                                                                                                                  | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane    | Staff          | 12-May-20       | T3 - Long Term Projections | Research state budget shortfalls in aftermath of COVID-19 in OR as proportion of revenue forecast                                                                                                                                                  | 1.70 | 245.00      | 416.50                |
| Glavin,Amanda Jane    | Staff          | 12-May-20       | T3 - Long Term Projections | Research state budget shortfalls in aftermath of COVID-19 in WA as proportion of revenue forecast                                                                                                                                                  | 1.40 | 245.00      | 343.00                |
| Good JR,Clark E       | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21 | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 12-May-20       | T3 - Long Term Projections | Prepare brief summary for S Levy (EY) on topics covered on call with C Tirado (ERS) related to TRS FY21 cost projection                                                                                                                            | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 12-May-20       | T3 - Long Term Projections | Review TRS paygo in comparison to forecast actuals to assess likelihood of Retirement Board budget for TRS being realized                                                                                                                          | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 12-May-20       | T3 - Long Term Projections | Review commonwealth fiscal plan draft workbook provided by McKinsey to trace source / application of numbers provided for the fiscal plan                                                                                                          | 1.90 | 519.00      | 986.10                |
| Kebhaj,Suhaib         | Senior         | 12-May-20       | T3 - Long Term Projections | Provide input on macro assumptions and inputs for the PR Fiscal plan                                                                                                                                                                               | 2.30 | 445.00      | 1,023.50              |
| Kebhaj,Suhaib         | Senior         | 12-May-20       | T3 - Long Term Projections | Provide template for data request from PR DOL to further inform assumptions on Unemployment                                                                                                                                                        | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior         | 12-May-20       | T3 - Long Term Projections | Review of newly received unemployment claims data from PDOL                                                                                                                                                                                        | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib         | Senior         | 12-May-20       | T3 - Long Term Projections | Review of program description of API GIS program Guidelines                                                                                                                                                                                        | 2.60 | 445.00      | 1,157.00              |
| Khan,Muhammad Suleman | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) and J Burr (EY) to discuss the proposed FP estimate for PREPA invoice in FY21 to support revisions to the FP                                                                                                  | 1.00 | 445.00      | 445.00                |
| Khan,Muhammad Suleman | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Burr (EY) McKinsey and FOMB staff to discuss FY21 PREPA costs to support revisions to the FP                                                                                                                | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss next steps on PRIDCO's accrued interest calculation and model structure.                                                                                                     | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan and Fiscal Plan Overview Presentation Deck.                                                                                                               | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY), T. Leonis (EY) and O. Tabani (EY) to discuss PRIDCO's accrued interest calculation and model structure                                                                                                    | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Prepare model structure to calculate accrued interest for PRIDCO Series 2003 bonds.                                                                                                                                                                | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Review PRIDCO Fiscal Plan for formatting consistency.                                                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior         | 12-May-20       | T3 - Long Term Projections | Review PRIDCO Fiscal Plan to revise exhibits in appendix section.                                                                                                                                                                                  | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss next steps on PRIDCO's accrued interest calculation and model structure.                                                                                                     | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior         | 12-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO Fiscal Plan and Fiscal Plan Overview Presentation Deck.                                                                                                               | 0.90 | 445.00      | 400.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam          | Senior             | 12-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY), T. Leonis (EY) and O. Tabani (EY) to discuss PRIDCO's accrued interest calculation and model structure                                                                                   | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 12-May-20       | T3 - Long Term Projections      | Prepare an overview email discussing calculation of PRIDCO's accrued interest across all of its bonds                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 12-May-20       | T3 - Long Term Projections      | Prepare PRIDCO Series 1997 A bonds schedule to form an analysis of PRIDCO's outstanding debt                                                                                                                                      | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 12-May-20       | T3 - Long Term Projections      | Review PRIDCO Series 1997 A bonds to build an accrued interest schedule for PRIDCO                                                                                                                                                | 2.20 | 445.00      | 979.00                |
| Levine,Adam          | Senior             | 12-May-20       | T3 - Long Term Projections      | Update PRIDCO FP presentation to reflect comments on exhibits and language                                                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R         | Partner/Principal  | 12-May-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and M Lopez (FOMB) regarding inputs to fiscal plan document                                                                                                                                  | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R         | Partner/Principal  | 12-May-20       | T3 - Long Term Projections      | Review treatment of administrative expenses for municipalities in fiscal plan model from McKinsey                                                                                                                                 | 0.40 | 721.00      | 288.40                |
| Mackie,James         | Executive Director | 12-May-20       | T3 - Long Term Projections      | Research stimulus effects from US unemployment benefits, effects on EITC                                                                                                                                                          | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review Fiscal Plan revenue forecasts                                                                                                                                                                                              | 1.30 | 810.00      | 1,053.00              |
| Mackie,James         | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review of QUEST macro estimates for week of May 15                                                                                                                                                                                | 1.10 | 810.00      | 891.00                |
| Mackie,James         | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review QUEST and McKinsey macro forecasts                                                                                                                                                                                         | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review QUEST and McKinsey's macro assumptions                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav      | Partner/Principal  | 12-May-20       | T3 - Creditor Mediation Support | Review and analysis of collective bargaining agreements in connection                                                                                                                                                             | 1.40 | 870.00      | 1,218.00              |
| Malhotra,Gaurav      | Partner/Principal  | 12-May-20       | T3 - Plan of Adjustment         | Participate in call with T.Green (Citi) and PJT regarding plan of adjustment assumptions                                                                                                                                          | 0.90 | 870.00      | 783.00                |
| Malhotra,Gaurav      | Partner/Principal  | 12-May-20       | T3 - Plan of Adjustment         | Review analysis of potential recoveries based on cash on hand and short term surpluses                                                                                                                                            | 0.40 | 870.00      | 348.00                |
| Mizzi,Philip Mario   | Staff              | 12-May-20       | T3 - Long Term Projections      | Participate in call with P Mizzi (EY) and D Patel (EY) to review FTA funds guidance and allocations to PR in preparation for call with N Catoni (FOMB)                                                                            | 0.40 | 245.00      | 98.00                 |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's projected collection and liquidity needs for FY21                                                                                            | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Prepare an analysis to project property tax collections for May and June 2020 to identify if there is a risk that collections might be lower than what was originally estimated and could impact CRIM's ability to repay the loan | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Review Commonwealth Fiscal Plan to ensure that the narrative is aligned with CRIM's fiscal plan                                                                                                                                   | 1.30 | 445.00      | 578.50                |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Review latest analysis shared by ERS to identify the outstanding PayGo obligations that municipalities have for FY20                                                                                                              | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Review the final loan and security agreement, which details the repayment of the liquidity facility, to ensure that it is in line with what has been discuss with the mayors and CRIM                                             | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 12-May-20       | T3 - Long Term Projections      | Review the proposed Joint Resolution to re-appropriate funds from the TSA to the liquidity facility to ensure CRIM has sufficient funds to advance tax remittances to municipalities                                              | 0.70 | 445.00      | 311.50                |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | COVID-19 Provision of links to FOMB to organizations compiling information on state policy (ax and spending) responses to COVID-19                                                                                                | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | COVID-19 Developing consensus on state economic forecasts, reviewing McKinsey forecast and reconciling with EY forecast, defining consensus on PR estimations                                                                     | 3.50 | 810.00      | 2,835.00              |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | COVID-19 Forecast consensus video discussion of Fiscal Plan parameters for macros growth and revenues via video conference with Ricardo, Jonathan and Jay                                                                         | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | Fiscal Plan - Revenue collections, EITC, tracking tax payments, unemployment, stimulus payments                                                                                                                                   | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | COVID-19 - emergency procurement report developments, outlines, sources                                                                                                                                                           | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 12-May-20       | T3 - Long Term Projections      | COVID-19 Working Group - Finalization of fiscal plan economic effects, revenues, EITC for slide deck and presentation to FOMB                                                                                                     | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 12-May-20       | T3 - Long Term Projections        | COVID-19 Effects on state revenues for 2020 and 2021, review of impacts across the 50 states                                                                                                                                                       | 0.80 | 810.00      | 648.00                |
| Mullins, Daniel R   | Executive Director | 12-May-20       | T3 - Long Term Projections        | COVID-19 Interaction of Unemployment payments and stimulus payments with EITC benefits                                                                                                                                                             | 0.60 | 810.00      | 486.00                |
| Neziroski, David    | Staff              | 12-May-20       | T3 - Fee Applications / Retention | Prepare additional edits to exhibit D for March application                                                                                                                                                                                        | 2.60 | 245.00      | 637.00                |
| Panagiotakis, Sofia | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in a meeting with R. Tan (EY), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY) to discuss 5 year model, status update, challenges, and mapping.                                                           | 0.50 | 720.00      | 360.00                |
| Panagiotakis, Sofia | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss variances between the May 2019 FP and the 5/7 Draft FP for FY21.                                                                                                    | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21 | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Reconcile the 5/7/2020 FP with the Certified May 2019 FP for FY19 to identify the key differences for FY21                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Panagiotakis, Sofia | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review the revision to the Disaster Cost match calculation in the 5/7 FP draft and the May 2019 FP                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Parks, Ian          | Manager            | 12-May-20       | T3 - Long Term Projections        | Participate in call with I Parks (EY) and D Patel (EY) to discuss status of Fed Funds analyses for weekly COVID working group call                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 12-May-20       | T3 - Long Term Projections        | Finalize CARES Summaries and distributing to wider team                                                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with I Parks (EY) and D Patel (EY) to discuss status of Fed Funds analyses for weekly COVID working group call                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with J Galasso (EY) and D Patel (EY) to review COR3 disaster relief tracker at request of FOMB staff                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with P Mizzi (EY) and D Patel (EY) to review FTA funds guidance and allocations to PR in preparation for call with N Catoni (FOMB)                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with R Fuentes (FOMB) to review N Jaresko (FOMB) request to review summary of Fed funds provided by Rep Gonzalez                                                                                                               | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Participate in call with S Negron (FOMB) to discuss ad-hoc requests outstanding for Coronavirus Relief Fund                                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Prepare draft outline of materials for weekly COVID working group presentation                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review and prepare responses to S Negron (FOMB) addressing Rep Gonzalez Fed Funds summary                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review application of Coronavirus relief funds for specific uses as requested by FOMB staff                                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review HHS and SBA weekly updates of fund allocations and guidelines to update Fed Funds tracker                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review Rep Gonzalez COVID fed funds summary presented to governor at request of N Jaresko (FOMB)                                                                                                                                                   | 1.40 | 720.00      | 1,008.00              |
| Patel, Deven V.     | Senior Manager     | 12-May-20       | T3 - Long Term Projections        | Review Rep Gonzalez non-COVID fed funds summary presented to governor at request of N Jaresko (FOMB)                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Ramirez, Jessica I. | Senior             | 12-May-20       | T3 - Plan of Adjustment           | Review Proskauer comments as of 5/12/2020 to determine restrictions follow-up for Public Buildings Authority.                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Ramirez, Jessica I. | Senior             | 12-May-20       | T3 - Plan of Adjustment           | Review updated Exhibit J reconciliation file for the period of September 2019 for accurate reporting.                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 12-May-20       | T3 - Plan of Adjustment           | Review updated 03/31/2020 testing period draft presentation updated on 5/12/2020 for accurate reporting of cash balances.                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 12-May-20       | T3 - Plan of Adjustment           | Prepare draft email on 5/12/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.        | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 12-May-20       | T3 - Plan of Adjustment    | Send email on 5/12/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 12-May-20       | T3 - Plan of Adjustment    | Prepare draft email on 5/12/2020 to Public Buildings Authority to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                               | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior | 12-May-20       | T3 - Plan of Adjustment    | Send email on 5/12/2020 to Public Buildings Authority to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.                                                        | 0.10 | 445.00      | 44.50                 |
| Rubin,Joshua A.         | Staff  | 12-May-20       | T3 - Long Term Projections | Research information on revisions that have been made to state revenue forecasts for FY2020 and FY2021                                                                                                                             | 1.80 | 245.00      | 441.00                |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X976 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X400 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X324 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X316 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X089 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X677 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X091 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X093 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X090 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X094 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X527 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X253 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Review supporting documentation for Electric Power Authority (PREPA) account X287 to determine appropriate ERS Sub-Component                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for University of Puerto Rico account X566                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for University of Puerto Rico account X582                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for University of Puerto Rico account X856                                                        | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for Fine Arts Center Corporation account X431                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron,Déborah | Staff  | 12-May-20       | T3 - Plan of Adjustment    | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for Public Private Partnership Authority account X237                                             | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for Public Private Partnership Authority account X245 | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for Comprehensive Cancer Center account X202          | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Analyze Banco Popular transaction statements provided by bank as of 5/12/2020 for 3/31/2020 testing period to obtain information for Teacher Retirement System account X820            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Prepare draft email to Banco Popular to follow up on outstanding items as of 5/12/2020 for 3/31/2020 testing period cash balances requests.                                            | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X000 to reconcile whether the account has been through second level review for accurate reporting.          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X518 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X315 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Municipal Finance Corporation (COFIM) account X070 to reconcile whether the account has been through second level review for accurate reporting.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Municipal Finance Corporation (COFIM) account X582 to reconcile whether the account has been through second level review for accurate reporting.     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Education Council account X345 to reconcile whether the account has been through second level review for accurate reporting.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X267 to reconcile whether the account has been through second level review for accurate reporting.      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X083 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Justice account X400 to reconcile whether the account has been through second level review for accurate reporting.                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X091 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X105 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X121 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Environmental Quality Board account X324 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X873 to reconcile whether the account has been through second level review for accurate reporting.                    | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X881 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X903 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X962 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X138 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X096 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X134 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X215 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Education Council account X754 to reconcile whether the account has been through second level review for accurate reporting.                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Education Council account X762 to reconcile whether the account has been through second level review for accurate reporting.                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Socioeconomic Development of the Family Administration account X173 to reconcile whether the account has been through second level review for accurate reporting.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Socioeconomic Development of the Family Administration account X408 to reconcile whether the account has been through second level review for accurate reporting.                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Solid Waste Authority account X092 to reconcile whether the account has been through second level review for accurate reporting.                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X122 to reconcile whether the account has been through second level review for accurate reporting.                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X505 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X513 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X556 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X564 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X572 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X580 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X637 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X653 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Economic Development Bank for Puerto Rico account X897 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Economic Development Bank for Puerto Rico account X099 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Education Council account X350 to reconcile whether the account has been through second level review for accurate reporting.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X007 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X023 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X755 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X221 to reconcile whether the account has been through second level review for accurate reporting.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X734 to reconcile whether the account has been through second level review for accurate reporting.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X786 to reconcile whether the account has been through second level review for accurate reporting.                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Fine Arts Center Corporation account X968 to reconcile whether the account has been through second level review for accurate reporting.              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X368 to reconcile whether the account has been through second level review for accurate reporting.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X376 to reconcile whether the account has been through second level review for accurate reporting.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Education Council account X611 to reconcile whether the account has been through second level review for accurate reporting.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 12-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Comprehensive Cancer Center account X884 to reconcile whether the account has been through second level review for accurate reporting.               | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tan (EY), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY) to discuss 5 year model, status update, challenges, and mapping.                                                                      | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Long Term Projections      | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21            | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Plan of Adjustment         | Prepare analysis of potential recoveries based on cash on hand and short term surpluses                                                                                                                                                                       | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review disaster relief cost share assumptions in fiscal plan model                                                                                                                                                                                            | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review draft fiscal plan model to understand inputs into FY21 budget envelope for Commonwealth                                                                                                                                                                | 1.80 | 810.00      | 1,458.00              |
| Santambrogio, Juan | Executive Director | 12-May-20       | T3 - Long Term Projections      | Review latest draft version of the fiscal plan document to confirm wording on budget and pension chapters                                                                                                                                                     | 1.30 | 810.00      | 1,053.00              |
| Sarna, Shavi       | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in a meeting with R. Tan (EY), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY) to discuss 5 year model, status update, challenges, and mapping.                                                                      | 0.50 | 720.00      | 360.00                |
| Sarna, Shavi       | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in meeting with C Tirado (ERS), J Reyes (ERS), FOMB Staff, R Dougherty (EY), S Panagiotakis (EY), J Santambrogio (EY), Clark Good (EY), J Burr (EY) and S Sarna (EY) to discuss the drivers of the TRS PayGo expense increase for FY21            | 0.70 | 720.00      | 504.00                |
| Sarna, Shavi       | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Analyze municipal consolidation incentive options document to be considered for inclusion in the fiscal plan update and provide feedback                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Stricklin, Todd    | Senior             | 12-May-20       | T3 - Creditor Mediation Support | Calculate the percentage of participants who are subject to a partial cut for thresholds from 1,000 to 3,000 for all three systems (ERS/JRS/TRS) out of the total population within the pension cut analysis tool                                             | 1.40 | 405.00      | 567.00                |
| Stricklin, Todd    | Senior             | 12-May-20       | T3 - Creditor Mediation Support | Calculate the percentage of participants who are subject to a partial cut for thresholds from 1,000 to 3,000 for all three systems (ERS/JRS/TRS) considering only the portion of the population impacted by the flat cut within the pension cut analysis tool | 1.80 | 405.00      | 729.00                |
| Stricklin, Todd    | Senior             | 12-May-20       | T3 - Creditor Mediation Support | Prepare an exhibit graphically displaying the percentage of participants uncut reflecting flat cut dollar thresholds from 1,000 to 3,000 for all systems (ERS/JRS/TRS) in the pension cut analysis tool                                                       | 2.20 | 405.00      | 891.00                |
| Tabani, Omar       | Manager            | 12-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY), T. Leonis (EY) and O. Tabani (EY) to discuss PRIDCO's accrued interest calculation and model structure                                                                                                               | 1.10 | 595.00      | 654.50                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in a call with R. Tague (EY) and J. Moran-Eserski (EY) to discuss CRIM's projected collection and liquidity needs for FY21                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM loan document progress and transmittal letter request                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM loan document status                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and P. Possinger (Proskauer) to discuss CRIM loan document timing                                                                                                                                                      | 0.10 | 720.00      | 72.00                 |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), C. Yamin (AAFAF) and G. Ojeda (FOMB) to discuss CRIM loan documents shared, review progress and next steps                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer) and G. Ojeda (FOMB) to discuss CRIM loan document edits, translation and action plan                                                                                                         | 0.20 | 720.00      | 144.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Complete final review of CRIM loan documents prior to sharing with AAFAF                                                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Prepare edits for Commonwealth FP focused on municipalities                                                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Tague, Robert      | Senior Manager     | 12-May-20       | T3 - Long Term Projections      | Review CRIM revised monthly revenue estimates for comparison to loan requirements                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review CW transfer detail breakdown for support to CRIM liquidity facility drafting                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review draft Commonwealth fiscal plan language on municipalities to provide comments on edits required                                                                                                                                                                            | 1.30 | 720.00      | 936.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review labor laws to summarize key provisions regarding extension of older CBAs including non-economic provisions for use in CW fiscal plan                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review preliminary ERS PayGo muni certification letters received                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review revised draft of CRIM Liquidity Facility loan document to provide edits                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review revised draft of CRIM loan DACA to provide comments                                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review revised draft of CRIM loan Joint Resolution to provide comments                                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 12-May-20       | T3 - Long Term Projections | Revise draft CRIM loan facility transmittal letter to send to FOMB for review                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 12-May-20       | T3 - Long Term Projections | Prepare email summarizing the slides content for advisors                                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review fiscal plan narrative document prior to sharing with advisors                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review fiscal plan overview slides prior to sharing with advisors                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 12-May-20       | T3 - Long Term Projections | Review Oneil and Borges memo on clawback revenues                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi            | Manager        | 12-May-20       | T3 - Long Term Projections | Participate in a meeting with R. Tan (EY), S. Sarna (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY) to discuss 5 year model, status update, challenges, and mapping.                                                                                          | 0.50 | 595.00      | 297.50                |
| Venkatramanan,Siddhu   | Manager        | 12-May-20       | T3 - Plan of Adjustment    | Conduct Relativity weekly workspace maintenance to ensure all Relativity functions and components are working properly for the week ending 05/15/2020.                                                                                                                            | 2.40 | 595.00      | 1,428.00              |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Prepare bridge document tracking changes to PR allocation estimates across all tracked COVID Fed stimulus                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Prepare draft of CARES & CARES 3.5 Fed stimulus summary slides for weekly COVID update for FOMB                                                                                                                                                                                   | 1.20 | 245.00      | 294.00                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Prepare draft of State action Fed stimulus summary slides for weekly COVID update for FOMB                                                                                                                                                                                        | 1.80 | 245.00      | 441.00                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Research EIDL loan & grant allocations to PR from CARES Act                                                                                                                                                                                                                       | 1.30 | 245.00      | 318.50                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Research HHS allocations to PR from CARES Act Provider Relief Fund                                                                                                                                                                                                                | 1.40 | 245.00      | 343.00                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Research Paycheck Protection Program allocations to PR from SBA appropriation in CARES Act                                                                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 12-May-20       | T3 - Long Term Projections | Update bridge document with figures from each weekly COVID Fed stimulus estimates to PR captured                                                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi              | Staff          | 12-May-20       | T3 - Long Term Projections | Compile potential question to Clark county for best practices in Puerto Rico permitting system                                                                                                                                                                                    | 2.20 | 245.00      | 539.00                |
| Zhao,Leqi              | Staff          | 12-May-20       | T3 - Long Term Projections | Refine potential questions to bullet points to Clark county for best practices in Puerto Rico permitting system                                                                                                                                                                   | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener    | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.30 | 720.00      | 216.00                |
| Aubourg,Rene Wiener    | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review and fact-check NCLS reports and state budget office reports to determine projected fiscal gaps due to the covid-19 pandemic for FY 2020 and FY 2021.                                                                                                                       | 2.60 | 720.00      | 1,872.00              |
| Aubourg,Rene Wiener    | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review/edit slides on state revenue shortfalls for FY2019 and FY 2021 as a result of covid-19.                                                                                                                                                                                    | 2.60 | 720.00      | 1,872.00              |
| Ban,Menuka             | Manager        | 13-May-20       | T3 - Long Term Projections | Meeting to discuss the best practice on electronic permitting system in Clark county. Participants: Clark county officials, EY team, and FOMB and planning department (EY)                                                                                                        | 1.50 | 595.00      | 892.50                |
| Ban,Menuka             | Manager        | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.30 | 595.00      | 178.50                |

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| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Email the electronic permitting team with additional materials from Clark county officials                                                                                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Estimate for June hours- Examiner Fee Budget                                                                                                                                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Finalize the deck for the COVID weekly update                                                                                                                                                                                                                                                                                               | 1.10 | 595.00      | 654.50                |
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Assist in collection of data and reconcile information on other revenues (RE: muni fiscal plan econometric modeling)                                                                                                                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Prepare framework to collect all revenue data for timeseries data needed for the econometric modeling                                                                                                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Ban,Menuka            | Manager           | 13-May-20       | T3 - Long Term Projections | Review the SUT on muni level forecast                                                                                                                                                                                                                                                                                                       | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.      | Senior            | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                            | 0.30 | 445.00      | 133.50                |
| Berger,Daniel L.      | Senior            | 13-May-20       | T3 - Long Term Projections | Prepare comparison tables for updates to government plan for tax forecast model for FOMB                                                                                                                                                                                                                                                    | 1.60 | 445.00      | 712.00                |
| Berger,Daniel L.      | Senior            | 13-May-20       | T3 - Long Term Projections | Update procurement best practices document to include data from OECD / UK                                                                                                                                                                                                                                                                   | 2.10 | 445.00      | 934.50                |
| Burr,Jeremy           | Manager           | 13-May-20       | T3 - Long Term Projections | Participate in call with McKinsey and S Tajuddin (EY) and J Burr (EY) to discuss clawback revenue                                                                                                                                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy           | Manager           | 13-May-20       | T3 - Long Term Projections | Participate in meeting with Proskauer, McKinsey, S Tajuddin (EY), J Santambrogio (EY) and J Burr (EY) to discuss the fiscal presentation and use of the clawback revenues                                                                                                                                                                   | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy           | Manager           | 13-May-20       | T3 - Long Term Projections | Provide feedback on the PRIDCO utilities and PayGo obligations to support fiscal plan development                                                                                                                                                                                                                                           | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan         | Senior            | 13-May-20       | T3 - Plan of Adjustment    | Update AAFAF Reconciliation Analysis of 28 February 2020 AAFAF data 31 March 2020 measurement date                                                                                                                                                                                                                                          | 2.20 | 445.00      | 979.00                |
| Chan,Jonathan         | Senior            | 13-May-20       | T3 - Plan of Adjustment    | Update AAFAF Reconciliation Analysis to tie back Relativity data to AAFAF listed accounts                                                                                                                                                                                                                                                   | 2.90 | 445.00      | 1,290.50              |
| Chawla,Sonia          | Manager           | 13-May-20       | T3 - Plan of Adjustment    | Review AAFAF reconciliation of accounts and cash balances for the 03 31 20 testing period against the 02 28 20 AAFAF Cash Report.                                                                                                                                                                                                           | 1.40 | 595.00      | 833.00                |
| Chawla,Sonia          | Manager           | 13-May-20       | T3 - Plan of Adjustment    | Prepare list of initial requests in relation to documentation request from Proskauer for creditor mediation.                                                                                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Chepenik,Adam Brandon | Partner/Principal | 13-May-20       | T3 - Long Term Projections | Continue to draft list of state actions for N Jaresko (FOMB)                                                                                                                                                                                                                                                                                | 0.70 | 870.00      | 609.00                |
| Culp,Noelle B.        | Staff             | 13-May-20       | T3 - Long Term Projections | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 271.00      | 243.90                |
| Day,Timothy Sean      | Manager           | 13-May-20       | T3 - Long Term Projections | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 519.00      | 467.10                |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Add Executive Order 2020-39 to document library for team review                                                                                                                                                                                                                                                                             | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Add FOMB Letters May 4 to May 13 to document library for team review                                                                                                                                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Add informative bulletin 20-11 to document library for team review                                                                                                                                                                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Add informative bulletin 20-12 to document library for team review                                                                                                                                                                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare a fourth update of the CRIM Budget Resolution                                                                                                                                                                                                                                                                                       | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Prepare an 11th update to the government approved actions presentation based on team input                                                                                                                                                                                                                                                  | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for Executive Order 2020-39 for team review                                                                                                                                                                                                                                                            | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 13-May-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for FOMB Letters May 4 to May 13 for team review                                                                                                                                                                                                                                                       | 0.70 | 245.00      | 171.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 13-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for informative bulletin 20-11 for team review                                                                                                                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 13-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for informative bulletin 20-11 for team review                                                                                                                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff          | 13-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English Executive Order 2020-39 for team review                                                                                                                                                                                                                                                                   | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff          | 13-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English informative bulletin 20-11 for team review                                                                                                                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff          | 13-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English informative bulletin 20-12 for team review                                                                                                                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran | Senior         | 13-May-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the calculation of the Medicaid reserve included in the draft 5/7 FP.                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior         | 13-May-20       | T3 - Long Term Projections      | Prepare analysis detailing HIIT tax complications of additional Medicaid in FY21.                                                                                                                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior         | 13-May-20       | T3 - Long Term Projections      | Review 2019 FP for Medicaid budget amount to determine excess General Fund after additional Federal Funds.                                                                                                                                                                                                                                  | 1.30 | 445.00      | 578.50                |
| Garcia,Francisco R.   | Senior Manager | 13-May-20       | T3 - Plan of Adjustment         | Review draft of AAFAF reconciliation of accounts and cash balances against February 2020 AAFAF Cash Report.                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager | 13-May-20       | T3 - Plan of Adjustment         | Review documentation request list from Proskauer for creditor mediation.                                                                                                                                                                                                                                                                    | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane    | Staff          | 13-May-20       | T3 - Long Term Projections      | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                            | 0.30 | 245.00      | 73.50                 |
| Glavin,Amanda Jane    | Staff          | 13-May-20       | T3 - Long Term Projections      | Review budget shortfall data into slides                                                                                                                                                                                                                                                                                                    | 1.80 | 245.00      | 441.00                |
| Glavin,Amanda Jane    | Staff          | 13-May-20       | T3 - Long Term Projections      | Reformat budget shortfall slides to match template                                                                                                                                                                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff          | 13-May-20       | T3 - Long Term Projections      | Research on state budget shortfalls in aftermath of COVID-19                                                                                                                                                                                                                                                                                | 1.30 | 245.00      | 318.50                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Creditor Mediation Support | Review summary of aggregated flat cut data for K Rifkind (FOMB)                                                                                                                                                                                                                                                                             | 0.10 | 519.00      | 51.90                 |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to discuss graphical output produced to demonstrate threshold / cut percentage combination costs and percentage of population impacted                                                                                                                              | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Participate in call with M Lopez (FOMB) and C Good (EY) to discuss language for the fiscal plan specific to DC default option changes                                                                                                                                                                                                       | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss revisions to graphical output summarizing flat cuts by threshold / cut percentage                                                                                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss DC default option and fiscal plan authority over administrative operation of the plan                                                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Prepare draft language to be inserted into the fiscal plan supporting DC default option update to the target date fund                                                                                                                                                                                                                      | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Review PROMESA for provisions that support DC default option changes within the context of the fiscal plan                                                                                                                                                                                                                                  | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 519.00      | 467.10                |
| Good JR,Clark E       | Manager        | 13-May-20       | T3 - Long Term Projections      | Review language edits to the default option for the DC plan in the fiscal plan based on comments from S Levy (EY)                                                                                                                                                                                                                           | 0.90 | 519.00      | 467.10                |
| Kane,Collin           | Senior         | 13-May-20       | T3 - Long Term Projections      | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 405.00      | 364.50                |
| Kebhaj,Suhaib         | Senior         | 13-May-20       | T3 - Long Term Projections      | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                           | 0.30 | 445.00      | 133.50                |
| Kebhaj,Suhaib         | Senior         | 13-May-20       | T3 - Long Term Projections      | Research title XII advances to state UI trust funds and interest payments                                                                                                                                                                                                                                                                   | 2.90 | 445.00      | 1,290.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib           | Senior            | 13-May-20       | T3 - Long Term Projections        | Update Unemployment forecast in attenuated shock scenario                                                                                                                                                                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib           | Senior            | 13-May-20       | T3 - Long Term Projections        | Update Unemployment forecast in persistent shock scenario                                                                                                                                                                                                                                                                                   | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib           | Senior            | 13-May-20       | T3 - Long Term Projections        | Update slide deck for COVID 19 update meeting with FOMB                                                                                                                                                                                                                                                                                     | 1.70 | 445.00      | 756.50                |
| Kite,Samuel             | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 405.00      | 364.50                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss effect of new information from AAFAF Restructuring deck on PRIDCO accrued interest calculations.                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with S. Tajuddin (EY), K. Wallace (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO payroll assumption metrics.                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO's accrued interest calculation and model structure.                                                                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), Proskauer, PJT, Citibank and O'Neill & Borges to discuss revised PRIDCO Fiscal Plan.                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Review AAFAF Restructuring deck on PRIDCO.                                                                                                                                                                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Review PRIDCO Series 1997 bonds.                                                                                                                                                                                                                                                                                                            | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan          | Senior            | 13-May-20       | T3 - Long Term Projections        | Review PRIDCO Series 2003 bonds.                                                                                                                                                                                                                                                                                                            | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss effect of new information from AAFAF Restructuring deck on PRIDCO accrued interest calculations.                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with S. Tajuddin (EY), K. Wallace (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO payroll assumption metrics.                                                                                                                                                                                                 | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through PRIDCO's accrued interest calculation and model structure.                                                                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), Proskauer, PJT, Citibank and O'Neill & Borges to discuss revised PRIDCO Fiscal Plan.                                                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Continue to prepare interest accrual analysis for PRIDCO's Series 2003 bonds                                                                                                                                                                                                                                                                | 1.10 | 445.00      | 489.50                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Prepare interest accrual analysis for PRIDCO's Series 1997A bonds                                                                                                                                                                                                                                                                           | 1.80 | 445.00      | 801.00                |
| Levine,Adam             | Senior            | 13-May-20       | T3 - Long Term Projections        | Prepare interest accrual analysis for PRIDCO's Series 2003 bonds                                                                                                                                                                                                                                                                            | 2.40 | 445.00      | 1,068.00              |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Creditor Mediation Support   | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to discuss graphical output produced to demonstrate threshold / cut percentage combination costs and percentage of population impacted                                                                                                                              | 0.20 | 721.00      | 144.20                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Participate in call with S Levy (EY) and C Good (EY) to discuss DC default option and fiscal plan authority over administrative operation of the plan                                                                                                                                                                                       | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Review sections of Act 106-2017 relevant to fiduciary responsibility applicable to defined contribution plan                                                                                                                                                                                                                                | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Review ERISA code sections related to fiduciary responsibility related to plan investments                                                                                                                                                                                                                                                  | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Review language for fiscal plan related to fiduciary responsibility for pension plan investments                                                                                                                                                                                                                                            | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Review sections of PROMESA relevant to pension policy                                                                                                                                                                                                                                                                                       | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal | 13-May-20       | T3 - Long Term Projections        | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 721.00      | 648.90                |
| Maciejewski,Brigid Jean | Manager           | 13-May-20       | T3 - Fee Applications / Retention | Review March fee application in order to provide comments to team                                                                                                                                                                                                                                                                           | 1.20 | 595.00      | 714.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 13-May-20       | T3 - Long Term Projections        | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                           | 0.30 | 810.00      | 243.00                |
| Mackie,James         | Executive Director | 13-May-20       | T3 - Long Term Projections        | Review QUEST analysis of PR permitting problems                                                                                                                                                                                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 13-May-20       | T3 - Long Term Projections        | Review slides on US state budget problems                                                                                                                                                                                                                                                                                                   | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 13-May-20       | T3 - Long Term Projections        | Review summary of timeline for PR events and legislation                                                                                                                                                                                                                                                                                    | 0.40 | 810.00      | 324.00                |
| Malhotra,Gaurav      | Partner/Principal  | 13-May-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB) regarding commonwealth plan of adjustment                                                                                                                                                                                                                                                        | 0.60 | 870.00      | 522.00                |
| Malhotra,Gaurav      | Partner/Principal  | 13-May-20       | T3 - Long Term Projections        | Participate in call with J. Santambrogio (EY) and G. Malhotra (EY) regarding cash position of commonwealth                                                                                                                                                                                                                                  | 0.50 | 870.00      | 435.00                |
| Malhotra,Gaurav      | Partner/Principal  | 13-May-20       | T3 - Creditor Mediation Support   | Review of presentation material prepared for purposed of creditor presentation                                                                                                                                                                                                                                                              | 0.80 | 870.00      | 696.00                |
| Mizzi,Philip Mario   | Staff              | 13-May-20       | T3 - Long Term Projections        | Participate in call with N Catoni (FOMB), D Patel (EY) and P Mizzi (EY) to discuss COVID funds for HTA                                                                                                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Moran-Eserski,Javier | Senior             | 13-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CW transfer to CRIM YTD analysis.                                                                                                                                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier | Senior             | 13-May-20       | T3 - Long Term Projections        | Prepare an analysis to identify the amount of money that CRIM must repay the CW immediately as part of the Act 29 repeal                                                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                           | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 Unemployment effects - prepare data from PR DOL on program beneficiaries and payments in the context of estimations and identification degree of departure and levels of backlog                                                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 Unemployment effects - Prepare and edit slide for COVID-19 working group deck                                                                                                                                                                                                                                                      | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 Additions to PR Disclosure Statement - review of draft of disclosure statement and suggestions for edicts and content additions and modifications                                                                                                                                                                                  | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 Team tasking and analysis refinement, and deliverables for COVID-19 working group with follow-on design of benchmarking for permitting                                                                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | Permitting - Electronic permitting experiences of Clark County (Las Vegas) Nevada, discussion with FOMB and PR Planning Dept. meeting                                                                                                                                                                                                       | 1.30 | 810.00      | 1,053.00              |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 State Revenue Effects 2020 / 2021, specification of content and review of presentation, identification of needed adjustment, editing and additions to content                                                                                                                                                                      | 1.40 | 810.00      | 1,134.00              |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | Revenue Estimation Commission - review and edit of preliminary report and, definition of additional content requirements, and development of matrix                                                                                                                                                                                         | 1.20 | 810.00      | 972.00                |
| Mullins,Daniel R     | Executive Director | 13-May-20       | T3 - Long Term Projections        | COVID-19 Edit, content revision, accuracy checking , approval of content and organization of final COVID-19 working group                                                                                                                                                                                                                   | 1.60 | 810.00      | 1,296.00              |
| Neziroski,David      | Staff              | 13-May-20       | T3 - Fee Applications / Retention | Prepare additional updates to exhibit D per comments received                                                                                                                                                                                                                                                                               | 3.10 | 245.00      | 759.50                |
| Nguyen,Jimmy         | Staff              | 13-May-20       | T3 - Long Term Projections        | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 271.00      | 243.90                |
| Nichols,Carly        | Manager            | 13-May-20       | T3 - Long Term Projections        | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 519.00      | 467.10                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the calculation of the Medicaid reserve included in the draft 5/7 FP.                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S. Sarna (EY) to review Medicaid cost assumptions impacting fiscal plan projections                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S. Sarna (EY) to review SRF budget decisions and measures rollback impacting fiscal plan projections                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate on call with G. Maldonado (FOMB), M. Perez (FOMB), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), McKinsey to debrief on revisions required to fiscal plan projections and assign responsibilities                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review the requirements of the federal loan to cover unemployment.                                                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Parks,Ian          | Manager        | 13-May-20       | T3 - Long Term Projections | Edit COVID Working group deck                                                                                                                                                                                                                                                                                                               | 1.10 | 595.00      | 654.50                |
| Parks,Ian          | Manager        | 13-May-20       | T3 - Long Term Projections | Prepare slide deck summarizing key differences between FOMB and CW stimulus analysis for Thursday COVID working group call                                                                                                                                                                                                                  | 1.80 | 595.00      | 1,071.00              |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with N Catoni (FOMB), D Patel (EY) and P Mizzi (EY) to discuss COVID funds for HTA                                                                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to review and update slides for weekly COVID presentation with N Jaresko (FOMB)                                                                                                                                                                                                      | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review and respond to request from FOMB staff about application of Coronavirus Relief Fund for application to nutrition assistance programs                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review and respond to request from FOMB staff about application of Coronavirus Relief Fund for application to reopening activities                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review detailed Fed Funds workbook to assess allocated vs estimated funds                                                                                                                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review draft FOMB fiscal plan sections relevant to COVID Federal Funds to validate figures                                                                                                                                                                                                                                                  | 0.90 | 720.00      | 648.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review final presentation materials for weekly COVID working group presentation                                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review FTA funding and guidelines in preparation for call with N Catoni (FOMB) to discuss HTA funding                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review House proposal for incremental stimulus program to identify additional opportunities for PR                                                                                                                                                                                                                                          | 0.60 | 720.00      | 432.00                |
| Quach,TranLinh     | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 655.00      | 589.50                |
| Rai,Aman           | Staff          | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                           | 0.30 | 245.00      | 73.50                 |
| Ramirez,Jessica I. | Senior         | 13-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Senate to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Joint Special Commission of Legislative Funds to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Family and Children Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-May-20       | T3 - Plan of Adjustment    | Prepare draft email to University of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior         | 13-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Administration for the Development of Agricultural Enterprises to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                                        | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Convention Center District Authority of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Institute of Puerto Rican Culture to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Department of Sports and Recreation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Public Housing Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to School of Plastic Arts and Design to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Child Support Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Industrial Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Electric Power Authority (PREPA) - Retirement to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Government Development Bank For Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Metropolitan Bus Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Maritime Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Forensics Science Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Fine Arts Center Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Conservatory of Music Corporation of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from National Guard of Puerto Rico for account ending in X797 as of 5/13/2020.                                                                         | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Review Banco de Desarrollo Economico (BDE) bank statement received on 5/13/2020 for Department of Labor and Human Resources account ending in X-ERS for 03/31/2020 testing period.                                                          | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Department of Labor and Human Resources to follow up on outstanding items for confirmation of no new/closed accounts as of 03/31/2020 testing period cash balances requests.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email to Department of Labor and Human Resources to follow up on outstanding items for confirmation of no new/closed accounts as of 03/31/2020 testing period cash balances requests.                                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 5/7/2020 for Land Authority for 03/31/2020 testing period.                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Land Authority of Puerto Rico for account ending in X-ERS as of 5/13/2020.                                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Land Authority to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                              | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email to Land Authority to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Ponce Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                 | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email to Model Forest to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email to Senate to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email to University of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email on 5/13/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests. | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Retirement System for Employees of the Government and Judiciary Retirement System to follow up on outstanding items for restriction information as of 03/31/2020 testing period cash balances requests.          | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email on 5/13/2020 to Program of Youth Affairs to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Prepare draft email on 5/13/2020 to State Office of Energy Public Policy to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Program of Youth Affairs to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to State Office of Energy Public Policy to follow up on outstanding items for bank statement information as of 03/31/2020 testing period cash balances requests.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Joint Special Commission of Legislative Funds to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Family and Children Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Administration for the Development of Agricultural Enterprises to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Convention Center District Authority of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Institute of Puerto Rican Culture to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Department of Sports and Recreation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Public Housing Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to School of Plastic Arts and Design to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                  | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Child Support Administration to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Puerto Rico Aqueduct and Sewer Authority (PRASA) to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                   | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Industrial Development Company to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                     | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                    | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Electric Power Authority (PREPA) - Retirement to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Government Development Bank For Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Metropolitan Bus Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                         | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Maritime Transport Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Cardiovascular Center of Puerto Rico and the Caribbean Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up. | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Forensics Science Bureau to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Fine Arts Center Corporation to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I. | Senior | 13-May-20       | T3 - Plan of Adjustment | Send email on 5/13/2020 to Conservatory of Music Corporation of Puerto Rico to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                   | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 13-May-20       | T3 - Plan of Adjustment    | Send email on 5/13/2020 to Ponce Ports Authority to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                   | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I.      | Senior | 13-May-20       | T3 - Plan of Adjustment    | Send email on 5/13/2020 to Model Forest to follow up on 03/31/2020 testing period cash balances requests after no response after a previous follow up.                                                                                                                            | 0.10 | 445.00      | 44.50                 |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.30 | 245.00      | 73.50                 |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Calculate projected revenue shortfalls for each US State in FY 2020 based upon revised revenue forecasts                                                                                                                                                                          | 1.60 | 245.00      | 392.00                |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Calculate projected revenue shortfalls for each US State in FY 2021 based upon revised revenue forecasts                                                                                                                                                                          | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Classify states based upon whether their rainy day funds will be depleted to cover projected revenue shortfalls in FY 2020 and FY 2021                                                                                                                                            | 0.60 | 245.00      | 147.00                |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Prepare slide displaying projected revenue shortfalls in US States for FY 2020 and FY 2021                                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Rubin, Joshua A.         | Staff  | 13-May-20       | T3 - Long Term Projections | Prepare slide displaying state's rainy day fund balances for FY 2020                                                                                                                                                                                                              | 0.90 | 245.00      | 220.50                |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X562 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X570 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X589 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X597 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X600 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Housing Financing Authority account X475 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Housing Financing Authority account X742 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Department of Treasury account X501 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Department of Treasury account X001 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 13-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Land Authority de Puerto Rico account X575 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                        | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Land Authority de Puerto Rico account X205 to reconcile whether the account has been through second level review for accurate reporting.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X679 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X687 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X164 to reconcile whether the account has been through second level review for accurate reporting.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X199 to reconcile whether the account has been through second level review for accurate reporting.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X202 to reconcile whether the account has been through second level review for accurate reporting.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Fine Arts Center Corporation account X051 to reconcile whether the account has been through second level review for accurate reporting.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Trade and Export Company account X580 to reconcile whether the account has been through second level review for accurate reporting.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Trade and Export Company account X599 to reconcile whether the account has been through second level review for accurate reporting.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Trade and Export Company account X426 to reconcile whether the account has been through second level review for accurate reporting.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Automobile Accident Compensation Administration account X108 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Automobile Accident Compensation Administration account X132 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X744 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X779 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X787 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X523 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X558 to reconcile whether the account has been through second level review for accurate reporting.                                 | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X825 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X833 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X868 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X445 to reconcile whether the account has been through second level review for accurate reporting.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X488 to reconcile whether the account has been through second level review for accurate reporting.                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X620 to reconcile whether the account has been through second level review for accurate reporting.                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X663 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institute of Puerto Rican Culture account X477 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institute of Puerto Rican Culture account X485 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institute of Puerto Rican Culture account X493 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Medical Services Administration account X542 to reconcile whether the account has been through second level review for accurate reporting.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Medical Services Administration account X569 to reconcile whether the account has been through second level review for accurate reporting.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Medical Services Administration account X577 to reconcile whether the account has been through second level review for accurate reporting.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X083 to reconcile whether the account has been through second level review for accurate reporting.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X091 to reconcile whether the account has been through second level review for accurate reporting.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Ports Authority account X411 to reconcile whether the account has been through second level review for accurate reporting.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Metropolitan Bus Authority account X482 to reconcile whether the account has been through second level review for accurate reporting.                                                                        | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Metropolitan Bus Authority account X512 to reconcile whether the account has been through second level review for accurate reporting.                                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Land Administration account X306 to reconcile whether the account has been through second level review for accurate reporting.                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X888 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X896 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X918 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X934 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X156 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X164 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X172 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X199 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Convention Center District Authority of Puerto Rico account X202 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X954 to reconcile whether the account has been through second level review for accurate reporting.                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X938 to reconcile whether the account has been through second level review for accurate reporting.                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X962 to reconcile whether the account has been through second level review for accurate reporting.                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X946 to reconcile whether the account has been through second level review for accurate reporting.                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X984 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X992 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X018 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X829 to reconcile whether the account has been through second level review for accurate reporting.                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X845 to reconcile whether the account has been through second level review for accurate reporting.                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X853 to reconcile whether the account has been through second level review for accurate reporting.                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X073 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X081 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X103 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X147 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X155 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Integrated Transport Authority account X163 to reconcile whether the account has been through second level review for accurate reporting.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Insurance Fund State Corporation account X645 to reconcile whether the account has been through second level review for accurate reporting.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Medical Services Administration account X835 to reconcile whether the account has been through second level review for accurate reporting.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X948 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X441 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Housing Financing Authority account X618 to reconcile whether the account has been through second level review for accurate reporting.                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X917 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 13-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X847 to reconcile whether the account has been through second level review for accurate reporting.                                                     | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 13-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Public Housing Administration account X855 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 13-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Public Housing Administration account X871 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                  | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), Proskauer, PJT, Citibank and O'Neill & Borges to discuss revised PRIDCO Fiscal Plan.                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Participate in meeting with Proskauer, McKinsey, S Tajuddin (EY), J Santambrogio (EY) and J Burr (EY) to discuss the fiscal presentation and use of the clawback revenues                                                                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Participate on call with G. Maldonado (FOMB), M. Perez (FOMB), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), McKinsey to debrief on revisions required to fiscal plan projections and assign responsibilities                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Plan of Adjustment         | Participate in call with W Everts (PJT) to discuss assumptions for 30 year cash projections                                                                                                                                                                                                                                                 | 0.70 | 810.00      | 567.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Review latest draft of Commonwealth fiscal plan to be certified by Oversight Board                                                                                                                                                                                                                                                          | 2.90 | 810.00      | 2,349.00              |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Review PRIDCO fiscal plan assumptions and projections in long-term forecast                                                                                                                                                                                                                                                                 | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Plan of Adjustment         | Review updated analysis prepared by the Government on projected TSA balances as of June 30, 2020                                                                                                                                                                                                                                            | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 13-May-20       | T3 - Long Term Projections      | Participate in call with J. Santambrogio (EY) and G. Malhotra (EY) regarding cash position of commonwealth                                                                                                                                                                                                                                  | 0.50 | 810.00      | 405.00                |
| Sarna, Shavi             | Senior Manager     | 13-May-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY) and S. Sarna (EY) to review Medicaid cost assumptions impacting fiscal plan projections                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi             | Senior Manager     | 13-May-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY) and S. Sarna (EY) to review SRF budget decisions and measures rollback impacting fiscal plan projections                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Sarna, Shavi             | Senior Manager     | 13-May-20       | T3 - Long Term Projections      | Participate on call with G. Maldonado (FOMB), M. Perez (FOMB), S. Sarna (EY), S. Panagiotakis (EY), J. Santambrogio (EY), McKinsey to debrief on revisions required to fiscal plan projections and assign responsibilities                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Sarna, Shavi             | Senior Manager     | 13-May-20       | T3 - Long Term Projections      | Analyze summary document highlighting observations from creditors advisors of fiscal plan update and reconcile against proposed budget under development                                                                                                                                                                                    | 1.10 | 720.00      | 792.00                |
| Stricklin, Todd          | Senior             | 13-May-20       | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY), C Good (EY), and S Levy (EY) to discuss graphical output produced to demonstrate threshold / cut percentage combination costs and percentage of population impacted                                                                                                                              | 0.20 | 405.00      | 81.00                 |
| Stricklin, Todd          | Senior             | 13-May-20       | T3 - Creditor Mediation Support | Participate in call with T Stricklin (EY) and C Good (EY) to discuss revisions to graphical output summarizing flat cuts by threshold / cut percentage                                                                                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Stricklin, Todd          | Senior             | 13-May-20       | T3 - Long Term Projections      | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 405.00      | 364.50                |
| Stricklin, Todd          | Senior             | 13-May-20       | T3 - Creditor Mediation Support | Prepare a graphical representation of the annual dollars cut (\$Ms) by cut percentage for each retirement system TRS, JRS, ERS reflecting flat cut percentages from 0% to 50% within pension cut analysis tool                                                                                                                              | 1.70 | 405.00      | 688.50                |
| Stuber, Emily Grace      | Senior             | 13-May-20       | T3 - Long Term Projections      | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 405.00      | 364.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM loan facility status and next steps                                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss CW transfer to CRIM YTD analysis.                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P. Possinger (Proskauer), G. Ojeda (FOMB), S. Negron (FOMB) and N. Jaresko (FOMB) to discuss CRIM loan facility progress and requirements for deposit account control agreement                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), C. Yamin (AAFAF) and G. Ojeda (FOMB) to discuss AAFAF comments and edits for resolution and touch on initial loan and security agreement feedback                                                                                                       | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), C. Yamin (AAFAF) and G. Ojeda (FOMB) to discuss status of loan document review, additional comments and timing                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY),Proskauer, I. Collazo (O&B) and G. Ojeda (FOMB) to discuss AAFAF comments on resolution, CRIM loan document edits and immediate next steps                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Edit draft CRIM muni loan for comments received from FOMB                                                                                                                                                                                                                                                                                   | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Final review of all CRIM related loan documents prior to sending to FOMB for transmittal                                                                                                                                                                                                                                                    | 1.40 | 720.00      | 1,008.00              |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Finalize edits to CRIM muni loan transmittal letter prior to sending to FOMB                                                                                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review AAFAF edits to draft joint resolution regarding CRIM liquidity facility to benefit munis.                                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review AAFAF initial comments regarding draft loan and security agreement regarding CRIM liquidity facility to benefit munis.                                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review analysis of Commonwealth transfer to edit required transfer amounts for CRIM loan docs for munis                                                                                                                                                                                                                                     | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Review updated 207 letter in regards to CRIM muni loan                                                                                                                                                                                                                                                                                      | 0.20 | 720.00      | 144.00                |
| Tajuddin,Salman Naveed | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), A. Levine (EY), T. Leonis (EY), Proskauer, PJT, Citibank and O'Neill & Borges to discuss revised PRIDCO Fiscal Plan.                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with McKinsey and S Tajuddin (EY) and J Burr (EY) to discuss clawback revenue                                                                                                                                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Tajuddin,Salman Naveed | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in meeting with Proskauer, McKinsey, S Tajuddin (EY), J Santambrogio (EY) and J Burr (EY) to discuss the fiscal presentation and use of the clawback revenues                                                                                                                                                                   | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 13-May-20       | T3 - Expert Testimony      | Review T Ahlberg deposition                                                                                                                                                                                                                                                                                                                 | 2.10 | 720.00      | 1,512.00              |
| Venkatramanan,Siddhu   | Manager        | 13-May-20       | T3 - Plan of Adjustment    | Perform analysis to assess supporting cash documentation available to send to Proskauer in response to creditor mediation requests for Plan of Adjustment accounts as of 06/30/2019 and 12/31/2019.                                                                                                                                         | 2.30 | 595.00      | 1,368.50              |
| Venkatramanan,Siddhu   | Manager        | 13-May-20       | T3 - Plan of Adjustment    | Perform analysis to assess supporting restriction documentation available to send to Proskauer in response to creditor mediation requests for Plan of Adjustment accounts as of 06/30/2019 and 12/31/2019.                                                                                                                                  | 2.30 | 595.00      | 1,368.50              |
| Wallace,Kacy           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY), K. Wallace (EY), A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO payroll assumption metrics.                                                                                                                                                                                                 | 0.60 | 655.00      | 393.00                |
| Wallace,Kacy           | Senior Manager | 13-May-20       | T3 - Long Term Projections | Participate in call to discuss current status of pension workstreams including AFT/COR negotiations, Fiscal Plan, COVID 19 impacts, POA timing implications and updated documentation policies. EY participants include: S Levy, C Nichols, E Stuber, J Nguyen, T Stricklin, T Day, C Kane, T Quach, N Culp, S Kite, K Wallace, and C Good. | 0.90 | 655.00      | 589.50                |
| Young,Ryan             | Staff          | 13-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to review and update slides for weekly COVID presentation with N Jaresko (FOMB)                                                                                                                                                                                                      | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 13-May-20       | T3 - Long Term Projections | Prepare final version of EY update for COVID weekly presentation to N Jaresko (FOMB)                                                                                                                                                                                                                                                        | 3.40 | 245.00      | 833.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|---------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan          | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare final version of Fed Stimulus update slides for FOMB presentation                                                                                                                                                                                                        | 3.80 | 245.00      | 931.00                |
| Young,Ryan          | Staff             | 13-May-20       | T3 - Long Term Projections | Update State and Local government CARES Act stimulus funding summary for PR                                                                                                                                                                                                      | 1.30 | 245.00      | 318.50                |
| Zhao,Leqi           | Staff             | 13-May-20       | T3 - Long Term Projections | Participate in strategy session for the economic stabilization fund & state response to COVID for today's deliverable with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY) | 0.30 | 245.00      | 73.50                 |
| Zhao,Leqi           | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare location quotient for US MSA employment by sector data for benchmark industry concentration analysis                                                                                                                                                                     | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi           | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare location quotient for US state employment by sector data for benchmark industry concentration analysis                                                                                                                                                                   | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi           | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare US MSA employment by sector data for benchmark industry concentration analysis                                                                                                                                                                                           | 2.40 | 245.00      | 588.00                |
| Zhao,Leqi           | Staff             | 13-May-20       | T3 - Long Term Projections | Prepare US state employment by sector data for benchmark industry concentration analysis                                                                                                                                                                                         | 2.40 | 245.00      | 588.00                |
| Angus,Barbara       | Partner/Principal | 14-May-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY), A Chepenik (EY), B Angus (EY), J Mackie (EY), R Young (EY), and J Farrow to discuss wage credits, 2017 tax reform, and Act 154.                                                                                                         | 0.70 | 870.00      | 609.00                |
| Angus,Barbara       | Partner/Principal | 14-May-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.                                          | 1.10 | 870.00      | 957.00                |
| Aubourg,Rene Wiener | Senior Manager    | 14-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                              | 0.40 | 720.00      | 288.00                |
| Ban,Menuka          | Manager           | 14-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 14-May-20       | T3 - Long Term Projections | Email response to Lizzie on the Doing business benchmarking/email gap analysis                                                                                                                                                                                                   | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 14-May-20       | T3 - Long Term Projections | Review benchmarking with location quotient analysis from Josh (Re: industry concentration analysis)                                                                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Ban,Menuka          | Manager           | 14-May-20       | T3 - Long Term Projections | Review of current labor force participation rate in Puerto Rico analysis to respond to McK question for fiscal plan                                                                                                                                                              | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager           | 14-May-20       | T3 - Long Term Projections | Review of Ivan Lugo's suggestion on Bio-Pharma business targeted benchmarking research / studies                                                                                                                                                                                 | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.    | Senior            | 14-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                              | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior            | 14-May-20       | T3 - Long Term Projections | Revisions to procurement document from D. Mullins (EY) incorporated                                                                                                                                                                                                              | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.    | Senior            | 14-May-20       | T3 - Long Term Projections | Review government fiscal plan to inform tax forecast models                                                                                                                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Burr,Jeremy         | Manager           | 14-May-20       | T3 - Long Term Projections | Prepare revisions to the budget decision tracking model to incorporate FP decision updates and differentiate between measures decisions and budgetary decisions to support updates to the fiscal plan                                                                            | 1.40 | 595.00      | 833.00                |
| Chan,Jonathan       | Senior            | 14-May-20       | T3 - Plan of Adjustment    | Prepare response to ad hoc request from counsel for list of PREPA and HTA-related accounts with 6/30/2019 through 3/31/2020 information                                                                                                                                          | 1.90 | 445.00      | 845.50                |
| Chan,Jonathan       | Senior            | 14-May-20       | T3 - Plan of Adjustment    | Update AAFAF Reconciliation analysis in other direction, tie related AAFAF-listed accounts to all Relativity accounts, providing a breakdown of all Relativity population in relation to AAFAF                                                                                   | 1.30 | 445.00      | 578.50                |
| Chawla,Sonia        | Manager           | 14-May-20       | T3 - Plan of Adjustment    | Review updated Exhibit J for the 03 31 20 testing period circulated by Proskauer on 05 14 20.                                                                                                                                                                                    | 1.30 | 595.00      | 773.50                |
| Chawla,Sonia        | Manager           | 14-May-20       | T3 - Plan of Adjustment    | Review list of PREPA and HTA accounts with balances as of 06 30 19 and 12 31 19 to send to R. Kim (Proskauer).                                                                                                                                                                   | 1.10 | 595.00      | 654.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Participate in meeting to discuss documentation requests from Proskauer regarding Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019 in relation to creditor mediation.<br>Attendees: S. Chawla (EY), and S. Venkatramanan (EY). | 0.50 | 595.00      | 297.50                |
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Review analysis with list of accounts reported in the POA DS as of June 30, 2019 and Dec 31, 2019 in response to creditor mediation requests.                                                                                            | 2.90 | 595.00      | 1,725.50              |
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Review response from PBA as of 05 14 20 regarding follow up requests for restrictions to provide an update to R. Kim (Proskauer)                                                                                                         | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Send email to R. Kim (Proskauer) with information provided by PBA regarding restrictions documentation for accounts as of the 03 31 20 testing period.                                                                                   | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Review list of new restrictions documentation between 04 16 20 and 05 14 20 to send to I. Rodriguez (O&B) for legal due diligence review.                                                                                                | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 14-May-20       | T3 - Plan of Adjustment         | Send email to I. Rodriguez (O&B) with list of new restrictions documentation between 04 16 20 and 05 14 20 for legal due diligence review.                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 14-May-20       | T3 - Long Term Projections      | Participate in call with S LeBlanc (EY), A Chepenik (EY), B Angus (EY), J Mackie (EY), R Young (EY), and J Farrow to discuss wage credits, 2017 tax reform, and Act 154.                                                                 | 0.70 | 870.00      | 609.00                |
| Chepenik,Adam Brandon | Partner/Principal | 14-May-20       | T3 - Long Term Projections      | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.  | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 14-May-20       | T3 - Long Term Projections      | Final review of fiscal plan language.                                                                                                                                                                                                    | 2.90 | 870.00      | 2,523.00              |
| Dougherty,Ryan Curran | Senior            | 14-May-20       | T3 - Long Term Projections      | Review TSA liquidity reports in order to update actual PayGo spend to forecast end of year invoices.                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Garcia,Francisco R.   | Senior Manager    | 14-May-20       | T3 - Plan of Adjustment         | Review analysis of restricted third party funds to respond to questions from McKinsey.                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager    | 14-May-20       | T3 - Plan of Adjustment         | Draft response to McKinsey's questions relating to restricted third party funds for Office of Court Administration, Child Support Administration, and the Department of Labor and Human Resources.                                       | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R.   | Senior Manager    | 14-May-20       | T3 - Plan of Adjustment         | Draft response to McKinsey's questions relating to restricted third party funds for temporary trust direct contribution account at Hacienda.                                                                                             | 0.30 | 720.00      | 216.00                |
| Garcia,Francisco R.   | Senior Manager    | 14-May-20       | T3 - Plan of Adjustment         | Review analysis of supporting documents for balances as of June 30, 2019 in response to creditor mediation requests.                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Glavin,Amanda Jane    | Staff             | 14-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 14-May-20       | T3 - Long Term Projections      | Incorporate edits by Dan Mullins into revenue forecasting draft                                                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Glavin,Amanda Jane    | Staff             | 14-May-20       | T3 - Long Term Projections      | Research revenue forecasting meeting frequency                                                                                                                                                                                           | 1.20 | 245.00      | 294.00                |
| Glavin,Amanda Jane    | Staff             | 14-May-20       | T3 - Long Term Projections      | Research revenue forecasting structures                                                                                                                                                                                                  | 1.60 | 245.00      | 392.00                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Creditor Mediation Support | Participate in call with S Levy (EY) and C Good (EY) to discuss next steps in cut modeling to explore potential cut reductions                                                                                                           | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Long Term Projections      | Participate in call with P Possinger (Proskauer), S Levy (EY), M Lopez (FOMB) and C Good (EY) to discuss incorporation of DC default option change in fiscal plan and target dates for fiscal plan measures                              | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Creditor Mediation Support | Prepare draft email communication to K Rifkind (FOMB) summarizing hurdles / constraints that limit reductions in pension spend                                                                                                           | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Long Term Projections      | Review data provided by retirement system in connection with viability of performing an experience study to analyze pension assumptions                                                                                                  | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Long Term Projections      | Revise fiscal plan document to incorporate edits to the language surrounding DC implementation                                                                                                                                           | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager           | 14-May-20       | T3 - Creditor Mediation Support | Participate in call with S Levy (EY), K Rifkind (FOMB), and C Good (EY) to discuss negotiation strategy related to pension cuts and potential cost savings mechanisms                                                                    | 0.90 | 519.00      | 467.10                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name             | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|------------------|---------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E  | Manager | 14-May-20       | T3 - Creditor Mediation Support | Review functionality of tool to graphically communicate cut estimates in preparation of demo to K Rifkind (FOMB)                                                                                                                            | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E  | Manager | 14-May-20       | T3 - Creditor Mediation Support | Review surplus cost models to analyze components of pension plan costs for allocation of 30-year spend attributable to pension plan                                                                                                         | 1.40 | 519.00      | 726.60                |
| Huang,Baibing    | Staff   | 14-May-20       | T3 - Plan of Adjustment         | Participate in meeting with S. Venkatramanan (EY) and B. Huang (EY) to discuss implementation details of production export for Proskauer in relation to creditor mediation over Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019. | 0.40 | 245.00      | 98.00                 |
| Kebhaj,Suhaib    | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)         | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib    | Senior  | 14-May-20       | T3 - Long Term Projections      | Analyze data on working age population for the purpose of accurately calculating Puerto Rico's labor force participation rate                                                                                                               | 2.40 | 445.00      | 1,068.00              |
| Kebhaj,Suhaib    | Senior  | 14-May-20       | T3 - Long Term Projections      | Calculate Puerto Rico's labor force participation rate for the months leading into and into COVID-19 pandemic                                                                                                                               | 1.90 | 445.00      | 845.50                |
| Kebhaj,Suhaib    | Senior  | 14-May-20       | T3 - Long Term Projections      | Provide summary tables of unemployment insurance programs statistics                                                                                                                                                                        | 2.80 | 445.00      | 1,246.00              |
| LeBlanc,Samantha | Staff   | 14-May-20       | T3 - Long Term Projections      | Participate in call with S LeBlanc (EY), A Chepenik (EY), B Angus (EY), J Mackie (EY), R Young (EY), and J Farrow to discuss wage credits, 2017 tax reform, and Act 154.                                                                    | 0.70 | 245.00      | 171.50                |
| LeBlanc,Samantha | Staff   | 14-May-20       | T3 - Long Term Projections      | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.     | 1.10 | 245.00      | 269.50                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revisions applied to actuarial assumptions of PRIDCO's headcount and PayGo assumptions                                                                                | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in call with T Leonis (EY) K Wallace (EY) S Tajuddin (EY) and A Levine (EY) to discuss revised actuarial analysis                                                                                                               | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Revise PRIDCO accrued interest calculation model in accord with O. Tabani (EY)'s feedback.                                                                                                                                                  | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Send O. Tabani (EY) PRIDCO accrued interest calculation model to solicit his feedback.                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Send S. Tajuddin (EY) PRIDCO accrued interest calculation model to solicit his feedback.                                                                                                                                                    | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Prepare model structure to calculate accrued interest for PRIDCO Series 2003 bonds.                                                                                                                                                         | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Incorporate PRIDCO Series 1997 and PRIDCO Series 2003 bonds into one accrued interest calculation model structure.                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan   | Senior  | 14-May-20       | T3 - Long Term Projections      | Review PAS PRIDCO actuarial assumptions.                                                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revisions applied to actuarial assumptions of PRIDCO's headcount and PayGo assumptions                                                                                | 1.10 | 445.00      | 489.50                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                               | 0.60 | 445.00      | 267.00                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Participate in call with T Leonis (EY) K Wallace (EY) S Tajuddin (EY) and A Levine (EY) to discuss revised actuarial analysis                                                                                                               | 0.40 | 445.00      | 178.00                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Prepare analysis of bond calculation method to calculate PRIDCO accrued interest as of June 30, 2020                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Prepare analysis of internally discussed headcount actuarial scenarios as a result of comments received from a call with EY, Citi, PJT, Proskauer, and O'Neill & Borges                                                                     | 1.30 | 445.00      | 578.50                |
| Levine,Adam      | Senior  | 14-May-20       | T3 - Long Term Projections      | Review PRIDCO's Series 1997 A bonds statement to calculate PRIDCO's accrued interest in different period for analysis                                                                                                                       | 1.60 | 445.00      | 712.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 14-May-20       | T3 - Long Term Projections        | Update PRIDCO BP model - PayGo calculation assumptions based on comments addressed internally                                                                                                                                           | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 14-May-20       | T3 - Long Term Projections        | Update PRIDCO model - relink sheets in the model to be prepared for adding of revised macro data from McKinsey and new headcount actuarial assumptions                                                                                  | 2.20 | 445.00      | 979.00                |
| Levine,Adam             | Senior             | 14-May-20       | T3 - Long Term Projections        | Update PRIDCO's accrued interest model to reflect revised calculation method                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Long Term Projections        | Review pension measures table for fiscal plan narrative                                                                                                                                                                                 | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Long Term Projections        | Review process for analyzing TRS retirement rates for experience study                                                                                                                                                                  | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Creditor Mediation Support   | Participate in call with S Levy (EY) and C Good (EY) to discuss next steps in cut modeling to explore potential cut reductions                                                                                                          | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Long Term Projections        | Participate in call with P Possinger (Proskauer), S Levy (EY), M Lopez (FOMB) and C Good (EY) to discuss incorporation of DC default option change in fiscal plan and target dates for fiscal plan measures                             | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Creditor Mediation Support   | Review treatment of pension reserve contributions in creditor payment projections                                                                                                                                                       | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R            | Partner/Principal  | 14-May-20       | T3 - Creditor Mediation Support   | Participate in call with S Levy (EY), K Rifkind (FOMB), and C Good (EY) to discuss negotiation strategy related to pension cuts and potential cost savings mechanisms                                                                   | 0.90 | 721.00      | 648.90                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Participate in call with I Parks (EY), B Maciejewski (EY) to discuss McKinsey Commonwealth Fiscal Plan regarding COVID-19 pandemic                                                                                                      | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Participate in call with S Tajuddin (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Fee Applications / Retention | Continue to view March fee application in order to provide comments to team                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Review summary of Act 40-2020 from O'Neill in preparation of COVID-19 disclosure statement                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                    | 0.90 | 595.00      | 535.50                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Update COVID-19 disclosure statement for FOMB press release regarding authorization of short-term facility to municipalities                                                                                                            | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Update COVID-19 disclosure statement for SBA PPP loans issued in Puerto Rico                                                                                                                                                            | 0.30 | 595.00      | 178.50                |
| Mackie,James            | Executive Director | 14-May-20       | T3 - Long Term Projections        | Participate in call with S LeBlanc (EY), A Chepenik (EY), B Angus (EY), J Mackie (EY), R Young (EY), and J Farrow to discuss wage credits, 2017 tax reform, and Act 154.                                                                | 0.70 | 810.00      | 567.00                |
| Mackie,James            | Executive Director | 14-May-20       | T3 - Long Term Projections        | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico. | 1.10 | 810.00      | 891.00                |
| Mackie,James            | Executive Director | 14-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)     | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 14-May-20       | T3 - Long Term Projections        | Research Department of Labor unemployment claims relative to rate                                                                                                                                                                       | 0.30 | 810.00      | 243.00                |
| Mackie,James            | Executive Director | 14-May-20       | T3 - Long Term Projections        | Research interpretation of stringency index                                                                                                                                                                                             | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav         | Partner/Principal  | 14-May-20       | T3 - Plan of Adjustment           | Review of alternate scenarios in connection with creditor recoveries under plan of adjustment                                                                                                                                           | 0.80 | 870.00      | 696.00                |
| Mizzi,Philip Mario      | Staff              | 14-May-20       | T3 - Long Term Projections        | Update the COVID Relief_Cost Breakdown excel tab and continued writing on the fund templates                                                                                                                                            | 3.90 | 245.00      | 955.50                |
| Mizzi,Philip Mario      | Staff              | 14-May-20       | T3 - Long Term Projections        | Continue to update the COVID Relief_Cost Breakdown excel tab and continued writing on the fund templates                                                                                                                                | 3.10 | 245.00      | 759.50                |
| Moran-Eserski,Javier    | Senior             | 14-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), J. Moran (EY) to discuss CRIM muni loan status, cash needs, timing                                                                                                                              | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier    | Senior             | 14-May-20       | T3 - Long Term Projections        | Review the Act 29 and short-term liquidity narrative to be included in the CW fiscal plan for completeness and accuracy                                                                                                                 | 0.70 | 445.00      | 311.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.                                                          | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                              | 0.40 | 810.00      | 324.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | COVID-19 Video conference on subject with Ana of FOMB to discuss labor force participation rates in comparison to PR and comparison to US current experience                                                                                                                                     | 0.30 | 810.00      | 243.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | COVID-19 Unemployment estimates, effects on trust fund balance and source of \$600 federal payments and explanatory table                                                                                                                                                                        | 0.90 | 810.00      | 729.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | COVID-19 Fiscal plan update \$400 million broad band investment, SCI benefits, downside persistent shock scenario, government macro estimates and identifying preliminary structure for analysis                                                                                                 | 1.10 | 810.00      | 891.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | Revenue Forecasting Commission - Practices of the states and adaptation to Puerto Rico, establishing descriptions of different structures and classification system for comparison, editing of report and defining and revising content                                                          | 1.80 | 810.00      | 1,458.00              |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | Permitting Processes - selection of comparative jurisdictions and defining approach to state and municipal comparisons                                                                                                                                                                           | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 14-May-20       | T3 - Long Term Projections        | Revenue replacement 936 - Assessment of proposals for incentivizing pharma industry for Puerto Rico through preferential tax provisions and on history of tax provision in Puerto Rico favoring business investment and prospect for renewal of similar 936 provision in the current environment | 1.00 | 810.00      | 810.00                |
| Neziroski, David    | Staff              | 14-May-20       | T3 - Fee Applications / Retention | Finalize exhibits for the March application                                                                                                                                                                                                                                                      | 3.70 | 245.00      | 906.50                |
| Parks, Ian          | Manager            | 14-May-20       | T3 - Plan of Adjustment           | Participate in call with I Parks (EY), B Maciejewski (EY) to discuss McKinsey Commonwealth Fiscal Plan regarding COVID-19 pandemic                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 14-May-20       | T3 - Long Term Projections        | Connect McKinsey consultants with relevant parties to answer a question on labor rate participation                                                                                                                                                                                              | 0.20 | 595.00      | 119.00                |
| Parks, Ian          | Manager            | 14-May-20       | T3 - Long Term Projections        | Prepare responses to clarifying stimulus related questions on disclosure statements                                                                                                                                                                                                              | 0.70 | 595.00      | 416.50                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.                                                          | 1.10 | 720.00      | 792.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Review detailed CARES Act summary to share with FOMB staff                                                                                                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Review draft Coronavirus Relief Fund plan presented by Governor Vazquez                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Review draft COVID weekly working group slides in preparation for presentation to N Jaresko (FOMB)                                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Review Federal Funds tracking and documentation best practices document shared with FOMB staff in connect to Coronavirus Relief Fund                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Long Term Projections        | Review FOMB draft fiscal plan in connection with review of draft disclosure statement                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 14-May-20       | T3 - Plan of Adjustment           | Review, validate and update draft disclosure statement COVID impact and Fed Funds section                                                                                                                                                                                                        | 1.60 | 720.00      | 1,152.00              |
| Rai, Aman           | Staff              | 14-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                              | 0.40 | 245.00      | 98.00                 |
| Ramirez, Jessica I. | Senior             | 14-May-20       | T3 - Plan of Adjustment           | Prepare strategy for rollforward procedures to obtain cash balances for the 06 30 20 testing period.                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Ramirez, Jessica I. | Senior             | 14-May-20       | T3 - Plan of Adjustment           | Reconcile Exhibit J against Proskauer's version sent on 5/14/20 for accurate reporting.                                                                                                                                                                                                          | 1.40 | 445.00      | 623.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Add employment data for Puerto Rico to Excel Spreadsheet to rank States and US Cities based on location quotient and share of total employment in specific industries                                                               | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Calculate employment levels in other manufacturing for all US States and MSAs                                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Calculate location quotients in chemical manufacturing for all US States and MSAs                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Calculate location quotients in other manufacturing for all US States and MSAs                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Calculate share of employment in chemical manufacturing for all US States and MSAs                                                                                                                                                  | 0.20 | 245.00      | 49.00                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Calculate share of employment in other manufacturing for all US States and MSAs                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Prepare spreadsheet to rank States and US Cities based on location quotient and share of total employment in specific industries                                                                                                    | 1.90 | 245.00      | 465.50                |
| Rubin,Joshua A.         | Staff | 14-May-20       | T3 - Long Term Projections | Download employment levels in chemical manufacturing for all US States and MSAs                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review cash balances for accounts marked as 'Restricted: Third Party Funds' as of December 31, 2019                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review supporting restriction comments for Department of Treasury accounts marked as 'Restricted: Third Party Funds' as of December 31, 2020                                                                                        | 0.60 | 245.00      | 147.00                |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Perform analysis of accounts included in Disclosure Statement of the March 31, 2020 Cash Balances presentation for documentation to provide to Proskauer in response to creditor mediation.                                         | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Perform analysis of accounts included in Disclosure Statement of the December 31, 2020 Cash Balances presentation for documentation to provide to Proskauer in response to creditor mediation.                                      | 1.40 | 245.00      | 343.00                |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Perform analysis of Disclosure Statement accounts included in listing by Proskauer as of March 31, 2020 to reconcile against prior period Disclosure Statement accounts.                                                            | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Public Housing Administration account X097 to reconcile whether the account has been through second level review for accurate reporting.                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for 911 Emergency System Bureau account X913 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for 911 Emergency System Bureau account X953 to reconcile whether the account has been through second level review for accurate reporting.                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for University of Puerto Rico account X194 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for University of Puerto Rico account X622 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for University of Puerto Rico account X630 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for University of Puerto Rico account X649 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |

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| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X657 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X665 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X673 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X681 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X711 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X754 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X143 to reconcile whether the account has been through second level review for accurate reporting.           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Insurance Fund State Corporation account X484 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Insurance Fund State Corporation account X697 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Insurance Fund State Corporation account X307 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Housing account X571 to reconcile whether the account has been through second level review for accurate reporting.            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X260 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X279 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X287 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Teacher Retirement System account X436 to reconcile whether the account has been through second level review for accurate reporting.        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X372 to reconcile whether the account has been through second level review for accurate reporting.    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Housing Administration account X399 to reconcile whether the account has been through second level review for accurate reporting.    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 14-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X976 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |

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| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 14-May-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.        | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 14-May-20       | T3 - Plan of Adjustment    | Prepare analysis of hypothetical recovery alternatives under various scenarios for Plan of Adjustment                                                                                                                                          | 1.40 | 810.00      | 1,134.00              |
| Santambrogio, Juan      | Executive Director | 14-May-20       | T3 - Plan of Adjustment    | Review analysis of alternative pension cut scenarios and resulting financial impact in projections                                                                                                                                             | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan      | Executive Director | 14-May-20       | T3 - Long Term Projections | Review documentation supporting Government request for Disaster Relief revolving facility                                                                                                                                                      | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan      | Executive Director | 14-May-20       | T3 - Long Term Projections | Review professional fee projections in the Fiscal Plan based on board decision                                                                                                                                                                 | 0.40 | 810.00      | 324.00                |
| Stuber, Emily Grace     | Senior             | 14-May-20       | T3 - Long Term Projections | Participate in call with K Wallace (EY), E Stuber (EY) to discuss updates to PRIDCO headcount projection modeling                                                                                                                              | 0.20 | 405.00      | 81.00                 |
| Stuber, Emily Grace     | Senior             | 14-May-20       | T3 - Long Term Projections | Prepare updated PRIDCO headcount projection model to reflect alternate termination rate sensitivities                                                                                                                                          | 1.60 | 405.00      | 648.00                |
| Stuber, Emily Grace     | Senior             | 14-May-20       | T3 - Long Term Projections | Prepare updated PRIDCO headcount projection model to reflect a rehire assumption in order to maintain a minimum essential employee count                                                                                                       | 1.80 | 405.00      | 729.00                |
| Tabani, Omar            | Manager            | 14-May-20       | T3 - Long Term Projections | Review outstanding PRIDCO bonds and accrued interest calculations                                                                                                                                                                              | 1.90 | 595.00      | 1,130.50              |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), G. Ojeda (FOMB) to discuss CRIM muni immediate cash needs for next 2 days                                                                                                                              | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), G. Ojeda (FOMB), D. Claudio (CRIM), C. Yamin (AAFAF) to discuss CRIM muni loan, account access and next steps                                                                                          | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY) to discuss CRIM muni loan status, cash needs, timing                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P Possinger (Proskauer), I. Collazo (O&B) and G. Ojeda (FOMB) to discuss CRIM loan DACA status and Banco Popular action steps                                                                          | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P Possinger (Proskauer), I. Collazo (O&B), E. Arias (PMA), C. Yamin (AAFAF), G. Ojeda, J. El Koury (FOMB) and Banco Popular to discuss CRIM loan DACA actions, CRIM feedback and AAFAF action feedback | 0.50 | 720.00      | 360.00                |
| Tague, Robert           | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P Possinger (Proskauer) to discuss CRIM projected cash receipts over short term                                                                                                                        | 0.20 | 720.00      | 144.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Participate in call with T Leonis (EY) K Wallace (EY) S Tajuddin (EY) and A Levine (EY) to discuss revised actuarial analysis                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Prepare email to J Santambrogio (EY) summarizing headcount reduction assumptions                                                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Plan of Adjustment    | Continue to revise disclosure statement section discussion COVID government relief                                                                                                                                                             | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Long Term Projections | Review draft fiscal plan prepared by McKinsey                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 14-May-20       | T3 - Plan of Adjustment    | Revise disclosure statement section discussion COVID government relief                                                                                                                                                                         | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi            | Manager            | 14-May-20       | T3 - Long Term Projections | Analyze government fiscal plan projections compared to FOMB to summarize key differences for discussion with client.                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Venkatramanan, Siddhu   | Manager            | 14-May-20       | T3 - Plan of Adjustment    | Perform additional analysis on 5/15/2020 to assess supporting documentation available at an agency level to send to Proskauer in response to creditor mediation requests for Plan of Adjustment entities as of 06/30/2019 and 12/31/2019.      | 0.80 | 595.00      | 476.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Venkatramanan,Siddhu | Manager        | 14-May-20       | T3 - Plan of Adjustment    | Participate in meeting to discuss documentation requests from Proskauer regarding Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019 in relation to creditor mediation.<br>Attendees: S. Chawla (EY), and S. Venkatramanan (EY).    | 0.50 | 595.00      | 297.50                |
| Venkatramanan,Siddhu | Manager        | 14-May-20       | T3 - Plan of Adjustment    | Review scripts already available to obtain documentation from the Relativity platform in response to creditor mediation requests.                                                                                                           | 1.40 | 595.00      | 833.00                |
| Venkatramanan,Siddhu | Manager        | 14-May-20       | T3 - Plan of Adjustment    | Participate in meeting with S. Venkatramanan (EY) and B. Huang (EY) to discuss implementation details of production export for Proskauer in relation to creditor mediation over Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019. | 0.40 | 595.00      | 238.00                |
| Wallace,Kacy         | Senior Manager | 14-May-20       | T3 - Long Term Projections | Participate in call with T Leonis (EY) K Wallace (EY) S Tajuddin (EY) and A Levine (EY) to discuss revised actuarial analysis                                                                                                               | 0.40 | 655.00      | 262.00                |
| Wallace,Kacy         | Senior Manager | 14-May-20       | T3 - Long Term Projections | Participate in call with K Wallace (EY), E Stuber (EY) to discuss updates to PRIDCO headcount projection modeling                                                                                                                           | 0.20 | 655.00      | 131.00                |
| Wallace,Kacy         | Senior Manager | 14-May-20       | T3 - Long Term Projections | Review updates to PRIDCO headcount projection to incorporate rehires and reduced termination rates                                                                                                                                          | 1.70 | 655.00      | 1,113.50              |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY), A Chepenik (EY), B Angus (EY), J Mackie (EY), R Young (EY), and J Farrow to discuss wage credits, 2017 tax reform, and Act 154.                                                                    | 0.70 | 245.00      | 171.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Participate in call with S LeBlanc (EY), D Mullins (EY), B Angus (EY), D Patel (EY), J Mackie (EY), J Santambrogio (EY), R Young (EY), A Chepenik (EY), G Ojeda (FOMB), and J Farrow to discuss Section 936 and Act 154 in Puerto Rico.     | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research Commonwealth allocation publication for State and Local government funding from CARES Act                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research pharmaceutical industry employment overview in PR during the Section 936 amendment period (1976-1995)                                                                                                                              | 0.90 | 245.00      | 220.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research pharmaceutical industry employment overview in PR pre-1976                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research tax incentives in PR available for businesses after section 936 implemented, through the amendment period (1976-1995)                                                                                                              | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research tax incentives in PR available for businesses pre-1976                                                                                                                                                                             | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research tax incentives in PR available to business after repeal of Section 936 (1996-2006)                                                                                                                                                 | 0.90 | 245.00      | 220.50                |
| Young,Ryan           | Staff          | 14-May-20       | T3 - Long Term Projections | Research US federal and local PR tax incentives for business in PR implemented pre-1976                                                                                                                                                     | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi            | Staff          | 14-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing state revenue shortfalls with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)         | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi            | Staff          | 14-May-20       | T3 - Long Term Projections | Compile updated industry concentration analysis calculation for industry concentration benchmark deliverable                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi            | Staff          | 14-May-20       | T3 - Long Term Projections | Review updated MSA industry concentration analysis calculation for industry concentration benchmark deliverable                                                                                                                             | 2.40 | 245.00      | 588.00                |
| Aubourg,Rene Wiener  | Senior Manager | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)  | 0.40 | 720.00      | 288.00                |
| Ban,Menuka           | Manager        | 15-May-20       | T3 - Long Term Projections | Meet to discuss the SSI potential recipients in the PR economy. Participant J. Davis (Mck), D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                                | 0.90 | 595.00      | 535.50                |
| Ban,Menuka           | Manager        | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)  | 0.40 | 595.00      | 238.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ban,Menuka            | Manager           | 15-May-20       | T3 - Long Term Projections | Working session to prepare preliminary analysis on SSI potential recipient in the PR economy. Participant D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                                                                                                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Ban,Menuka            | Manager           | 15-May-20       | T3 - Long Term Projections | Review timesheets of the QUEST team members                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Ban,Menuka            | Manager           | 15-May-20       | T3 - Long Term Projections | Revise the preliminary analysis on SSI potential recipient in the PR economy                                                                                                                                                                                                                                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Berger,Daniel L.      | Senior            | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                                                                                                                                                    | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.      | Senior            | 15-May-20       | T3 - Long Term Projections | Update ACS data pull for muni forecasts for muni fiscal plan model                                                                                                                                                                                                                                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Burr,Jeremy           | Manager           | 15-May-20       | T3 - Long Term Projections | Participate in call with S. Sarna (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the FY21 budget estimates for PayGO including estimation issues as well as variances for prior year budget to actuals                                                                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Burr,Jeremy           | Manager           | 15-May-20       | T3 - Long Term Projections | Prepare final PayGo estimates to be incorporated in the fiscal plan based on data provided by ERS and OMB                                                                                                                                                                                                                                                                                                                                                                      | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager           | 15-May-20       | T3 - Long Term Projections | Prepare the final decision tracker to be sent to McKinsey to incorporate in the fiscal plan for FY21 and beyond                                                                                                                                                                                                                                                                                                                                                                | 1.60 | 595.00      | 952.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer, O&B, and EY to review the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation and accounts included within Exhibit J of the Plan of Adjustment Disclosure Statement. Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), I. Rodriguez (O&B), J. Notario (O&B), R. Hernandez (O&B), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY) | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Review supporting documentation from the financial institution to confirm the closing of PBA account x291 as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                   | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Review supporting documentation from the account holder to confirm closing of PBA account x292 as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                              | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Review supporting documentation from the financial institution to confirm closing of ERS account x221 as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                       | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Review supporting documentation from the account holder to confirm closing of ERS account x917 as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                              | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Send email to R. Kim (Proskauer) with comments on exhibit J for PBA and ERS accounts for the 03 31 20 testing period.                                                                                                                                                                                                                                                                                                                                                          | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Perform analysis to update restriction threshold analysis as of 05 15 20 per Proskauer request to understand the number of Commonwealth accounts greater than \$5 million as of the 03 31 20 testing period.                                                                                                                                                                                                                                                                   | 2.60 | 595.00      | 1,547.00              |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Update restriction threshold analysis as of 05 15 20, per Proskauer request to understand the number of Commonwealth accounts greater than \$5 million as of the 03 31 20 testing period, to incorporate additional information regarding varying tiers of balances.                                                                                                                                                                                                           | 0.70 | 595.00      | 416.50                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Perform additional review over PREPA and HTA account list with balances as of 06 30 19 and 12 31 19 to send to R. Kim (Proskauer).                                                                                                                                                                                                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Update list of PREPA and HTA accounts with balances as of 06 30 19 and 12 31 19 to send to R. Kim (Proskauer).                                                                                                                                                                                                                                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Send list of PREPA and HTA accounts with balances as of 06 30 19 and 12 31 19 to R. Kim (Proskauer).                                                                                                                                                                                                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Update Uses Tab in March 2020 reporting workbook per feedback on PSA cash requirements and budget section from Proskauer and budget team.                                                                                                                                                                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager           | 15-May-20       | T3 - Plan of Adjustment    | Update March 2020 reporting presentation to incorporate feedback on PSA cash requirements and budget section from Proskauer and budget team.                                                                                                                                                                                                                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Chepenik,Adam Brandon | Partner/Principal | 15-May-20       | T3 - Plan of Adjustment    | Participate in board strategy session with FOMB members. Led by N. Jaresko (FOMB). EY participants: A. Chepenik (EY), G. Malhotra (EY), and J. Santambrogio (EY). Discussed new fiscal plan and plan of adjustment                                                                                                                                                                                                                                                             | 2.10 | 870.00      | 1,827.00              |

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| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Cho,Kye H           | Manager        | 15-May-20       | T3 - Long Term Projections      | Review of CRIM property tax collection forecasts prepared for GDB DRA US attorneys to demonstrate the "Emergency Assistance" loan from the Commonwealth wouldn't interfere with their debt service                                                                                                                                                                                                                                                                             | 1.10 | 595.00      | 654.50                |
| Cho,Kye H           | Manager        | 15-May-20       | T3 - Long Term Projections      | Review of presentation prepared for José Carrión's meeting with 4 majors, covering ACT29 nullification, CRIM liquidity facility, and repayment waterfall                                                                                                                                                                                                                                                                                                                       | 1.40 | 595.00      | 833.00                |
| Dorgo,Michael James | Staff          | 15-May-20       | T3 - Plan of Adjustment         | Participate in call with J Dorgo (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                                                                                                                                                                                                                                                                | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff          | 15-May-20       | T3 - Long Term Projections      | Prepare a first draft if a deck for the mayors meeting on 5/18/20 as a briefing document on Act 29 and the CRIM liquidity facility                                                                                                                                                                                                                                                                                                                                             | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James | Staff          | 15-May-20       | T3 - Long Term Projections      | Prepare a second draft if the deck for the mayors meeting on 5/18/20 as a briefing document on Act 29 and the CRIM liquidity facility                                                                                                                                                                                                                                                                                                                                          | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James | Staff          | 15-May-20       | T3 - Plan of Adjustment         | Prepare an 12th update to the government approved actions presentation based on team input                                                                                                                                                                                                                                                                                                                                                                                     | 1.60 | 245.00      | 392.00                |
| Garcia,Francisco R. | Senior Manager | 15-May-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer, O&B, and EY to review the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation and accounts included within Exhibit J of the Plan of Adjustment Disclosure Statement. Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), I. Rodriguez (O&B), J. Notario (O&B), R. Hernandez (O&B), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY) | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R. | Senior Manager | 15-May-20       | T3 - Plan of Adjustment         | Review updated restriction threshold analysis to identify accounts in scope for restriction review.                                                                                                                                                                                                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Garcia,Francisco R. | Senior Manager | 15-May-20       | T3 - Plan of Adjustment         | Review updated uses of cash analysis for inclusion in March 2020 cash balance update presentation.                                                                                                                                                                                                                                                                                                                                                                             | 0.10 | 720.00      | 72.00                 |
| Garcia,Francisco R. | Senior Manager | 15-May-20       | T3 - Plan of Adjustment         | Review updates to PSA cash requirements and budget section for inclusion in March 2020 balance update presentation.                                                                                                                                                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane  | Staff          | 15-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Creditor Mediation Support | Revise AFT damages document based on feedback from S Levy (EY)                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Creditor Mediation Support | Review revisions to draft email communication to K Rifkind (FOMB) incorporating additional data from the fiscal plan projections                                                                                                                                                                                                                                                                                                                                               | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Long Term Projections      | Participate in a call with M Morris (EY), E Stuber (EY), C Nichols (EY) and C Good (EY) to discuss completion of a TRS demographic experience study based on the system provided data                                                                                                                                                                                                                                                                                          | 0.60 | 519.00      | 311.40                |
| Good JR,Clark E     | Manager        | 15-May-20       | T3 - Creditor Mediation Support | Prepare draft document to outline damages payment proposal for AFT                                                                                                                                                                                                                                                                                                                                                                                                             | 1.80 | 519.00      | 934.20                |
| Kebhaj,Suhaib       | Senior         | 15-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib       | Senior         | 15-May-20       | T3 - Long Term Projections      | Provide an update of the Unemployment situation in Puerto Rico                                                                                                                                                                                                                                                                                                                                                                                                                 | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib       | Senior         | 15-May-20       | T3 - Long Term Projections      | Provide comments on API GIS program Guidelines on all sections of the plan                                                                                                                                                                                                                                                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan      | Senior         | 15-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through different scenario analyses in calculating accrued interest on PRIDCO Revenue Bonds.                                                                                                                                                                                                                                                                                                                | 2.10 | 445.00      | 934.50                |

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| Name                    | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 15-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss calculation methodology for accrued interest on PRIDCO Revenue Bonds.                                                                              | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan          | Senior             | 15-May-20       | T3 - Long Term Projections      | Revise PRIDCO accrued interest calculation model in accord with S. Tajuddin (EY)'s feedback.                                                                                                                                               | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan          | Senior             | 15-May-20       | T3 - Long Term Projections      | Finalize PRIDCO Revenue bonds accrued interest calculation model.                                                                                                                                                                          | 1.60 | 445.00      | 712.00                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to walk-through different scenario analyses in calculating accrued interest on PRIDCO Revenue Bonds.                                                                            | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss calculation methodology for accrued interest on PRIDCO Revenue Bonds.                                                                              | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Review revised headcount assumptions sent by PAS (EY) to apply to the PRIDCO model                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Apply revised headcount assumptions to the PRIDCO model and analyze scenarios based on surplus outcome                                                                                                                                     | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Prepare due diligence list for PRIDCOs FY2021 budget                                                                                                                                                                                       | 2.20 | 445.00      | 979.00                |
| Levine,Adam             | Senior             | 15-May-20       | T3 - Long Term Projections      | Review PRIDCO Series 2003 bonds to go over their term and conditions                                                                                                                                                                       | 0.90 | 445.00      | 400.50                |
| Levy,Sheva R            | Partner/Principal  | 15-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                   | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 15-May-20       | T3 - Creditor Mediation Support | Review proposed damages structure for TRS negotiations                                                                                                                                                                                     | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 15-May-20       | T3 - Long Term Projections      | Review edits to fiscal plan narrative on Act 2019-29 requested by FOMB                                                                                                                                                                     | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 15-May-20       | T3 - Creditor Mediation Support | Review comparison of pension costs in creditor payment projections vs. fiscal plan                                                                                                                                                         | 0.80 | 721.00      | 576.80                |
| Maciejewski,Brigid Jean | Manager            | 15-May-20       | T3 - Plan of Adjustment         | Participate in call with J Dorgo (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                            | 0.20 | 595.00      | 119.00                |
| Maciejewski,Brigid Jean | Manager            | 15-May-20       | T3 - Plan of Adjustment         | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                       | 1.80 | 595.00      | 1,071.00              |
| Mackie,James            | Executive Director | 15-May-20       | T3 - Long Term Projections      | Meet to discuss the SSI potential recipients in the PR economy. Participant J. Davis (Mck), D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                               | 0.90 | 810.00      | 729.00                |
| Mackie,James            | Executive Director | 15-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 15-May-20       | T3 - Long Term Projections      | Working session to prepare preliminary analysis on SSI potential recipient in the PR economy. Participant D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                 | 0.80 | 810.00      | 648.00                |
| Mackie,James            | Executive Director | 15-May-20       | T3 - Long Term Projections      | PR research Supplemental and security income (newly expanded to PR) data                                                                                                                                                                   | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav         | Partner/Principal  | 15-May-20       | T3 - Plan of Adjustment         | Participate in board strategy session with FOMB members. Led by N Jaresko (FOMB). EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY). Discussed new fiscal plan and plan of adjustment                             | 2.10 | 870.00      | 1,827.00              |
| Malhotra,Gaurav         | Partner/Principal  | 15-May-20       | T3 - Plan of Adjustment         | Review and analyze updated analysis of creditor distributions per September 2019 plan of adjustment                                                                                                                                        | 0.90 | 870.00      | 783.00                |
| Malhotra,Gaurav         | Partner/Principal  | 15-May-20       | T3 - Long Term Projections      | Review updated version of Commonwealth Fiscal Plan document shared with the Board                                                                                                                                                          | 0.80 | 870.00      | 696.00                |
| Moran-Eserski,Javier    | Senior             | 15-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran (EY) to discuss latest developments related to CRIM muni loan                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier    | Senior             | 15-May-20       | T3 - Long Term Projections      | Analyze Law 146-2001 to identify the statutory debt that municipalities have                                                                                                                                                               | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier    | Senior             | 15-May-20       | T3 - Long Term Projections      | Prepare a cash flow analysis to identify any shortfalls that CRIM might experience in subsequent months due to COVID 19 and the repayment of the liquidity facility                                                                        | 2.60 | 445.00      | 1,157.00              |
| Moran-Eserski,Javier    | Senior             | 15-May-20       | T3 - Long Term Projections      | Review draft court motion on short-term liquidity facility prior to submitting it to T3 court                                                                                                                                              | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 15-May-20       | T3 - Long Term Projections | Review loan agreement between CRIM and GDB to identify what limitations need to be consider prior to establishing the lien on property taxes                                                                                               | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier  | Senior             | 15-May-20       | T3 - Long Term Projections | Review presentation materials for upcoming discussion with 5 mayors prior to circulating with FOMB                                                                                                                                         | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 15-May-20       | T3 - Long Term Projections | Update cash flow analysis to incorporate feedback received from the team                                                                                                                                                                   | 1.30 | 445.00      | 578.50                |
| Morris,Michael Thomas | Senior             | 15-May-20       | T3 - Long Term Projections | Participate in a call with M Morris (EY), E Stuber (EY), C Nichols (EY) and C Good (EY) to discuss completion of a TRS demographic experience study based on the system provided data                                                      | 0.60 | 405.00      | 243.00                |
| Morris,Michael Thomas | Senior             | 15-May-20       | T3 - Long Term Projections | Participate in call with M Morris (EY), E Stuber (EY) to plan initial data work for TRS demographic experience study                                                                                                                       | 0.70 | 405.00      | 283.50                |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | Meet to discuss the SSI potential recipients in the PR economy. Participant J. Davis (Mck), D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                               | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | Working session to prepare preliminary analysis on SSI potential recipient in the PR economy. Participant D. Mullins (EY), J. Mackie (EY), and M. Ban (EY)                                                                                 | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | COVID-19 Tasking, analysis design and adjustment session across all project deliverables for FOMB, municipal analysis, economic projections and models, state experiences, etc.                                                            | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | COVID-19 - Assessment and evaluation of Government Fiscal Plan, FOMB proposed fiscal plan, FOMB macro model and Government macro model                                                                                                     | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | COVID-19 FOMB Board Conference call to review recommended fiscal plan and plan of adjustment for FY2021 and beyond                                                                                                                         | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R      | Executive Director | 15-May-20       | T3 - Long Term Projections | Land Registration - Review of proposed GIS/CDBG-DR plan                                                                                                                                                                                    | 0.90 | 810.00      | 729.00                |
| Nichols,Carly         | Manager            | 15-May-20       | T3 - Long Term Projections | Participate in call with C Nichols (EY), E Stuber (EY) to plan steps of TRS demographic experience study which encompasses system provided data                                                                                            | 0.20 | 519.00      | 103.80                |
| Nichols,Carly         | Manager            | 15-May-20       | T3 - Long Term Projections | Participate in a call with M Morris (EY), E Stuber (EY), C Nichols (EY) and C Good (EY) to discuss completion of a TRS demographic experience study based on the system provided data                                                      | 0.60 | 519.00      | 311.40                |
| Panagiotakis,Sofia    | Senior Manager     | 15-May-20       | T3 - Long Term Projections | Participate in call with S Sarna (EY), S. Panagiotakis (EY), and J Burr (EY) to discuss the FY21 budget estimates for PayGO including estimation issues as well as variances for prior year budget to actuals                              | 0.40 | 720.00      | 288.00                |
| Parks,Ian             | Manager            | 15-May-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss workstream status and House's next Fed Stimulus bill                                                                                                                     | 0.50 | 595.00      | 297.50                |
| Parks,Ian             | Manager            | 15-May-20       | T3 - Long Term Projections | Combine federal relief and stimulus efforts into a single spreadsheet                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |
| Patel,Deven V.        | Senior Manager     | 15-May-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and D Patel (EY) to discuss workstream status and House's next Fed Stimulus bill                                                                                                                     | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.        | Senior Manager     | 15-May-20       | T3 - Long Term Projections | Finalize review of Fed Funds disclosure statement                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.        | Senior Manager     | 15-May-20       | T3 - Long Term Projections | Review and provide feedback on line-item summary of Federal Stimulus bill provisions and costing                                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Patel,Deven V.        | Senior Manager     | 15-May-20       | T3 - Long Term Projections | Review and provide feedback on other disaster relief funds estimated by Rep Gonzalez to consolidate into a single dataset                                                                                                                  | 0.40 | 720.00      | 288.00                |
| Rai,Aman              | Staff              | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I.    | Senior             | 15-May-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/15/2020 for Model Forest for 03/31/2020 testing period.                                                                                                       | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.    | Senior             | 15-May-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/15/2020 for Electric Power Authority (PREPA) for 03/31/2020 testing period.                                                                                   | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Electric Power Authority (PREPA) to follow up on outstanding items for bank account information as of 03/31/2020 testing period cash balances requests.                                                             | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Send email to Electric Power Authority (PREPA) to follow up on outstanding items for bank account information as of 03/31/2020 testing period cash balances requests.                                                                      | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Review signatory information for Fine Arts Center Corporation for 03/31/2020 testing period to ensure all information is obtained.                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/15/2020 for Forensics Science Bureau for 03/31/2020 testing period.                                                                                           | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from Forensics Science Bureau for account ending in X065 as of 5/15/2020.                                                                                                                | 0.10 | 445.00      | 44.50                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 5/15/2020, for Forensics Science Bureau account ending in X065 for 03/31/2020 testing period.                                                                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior | 15-May-20       | T3 - Plan of Adjustment    | Review Banco Popular bank statement received on 5/15/2020, for Forensics Science Bureau account ending in X370 for 03/31/2020 testing period.                                                                                              | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff  | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Ports Authority account X174 to reconcile whether the account has been through second level review for accurate reporting.                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Retirement System for Employees of the Government and Judiciary Retirement System account X221 to reconcile whether the account has been through second level review for accurate reporting.             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Fiscal Agency & Financial Advisory Authority (AAFAF) account X717 to reconcile whether the account has been through second level review for accurate reporting.                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Public Housing Administration account X697 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Public Housing Administration account X972 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Public Housing Administration account X980 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Public Housing Administration account X999 to reconcile whether the account has been through second level review for accurate reporting.                                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X104 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X112 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X074 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff  | 15-May-20       | T3 - Plan of Adjustment    | Review status as of 3/31/2020 for National Parks Company of Puerto Rico account X502 to reconcile whether the account has been through second level review for accurate reporting.                                                         | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Sports and Recreation account X294 to reconcile whether the account has been through second level review for accurate reporting.              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account X970 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account X019 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for PR Federal Affairs Administration account X332 to reconcile whether the account has been through second level review for accurate reporting.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for PR Federal Affairs Administration account X037 to reconcile whether the account has been through second level review for accurate reporting.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Office of Legislative Services account X786 to reconcile whether the account has been through second level review for accurate reporting.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Office of Legislative Services account X797 to reconcile whether the account has been through second level review for accurate reporting.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Office of Legislative Services account X808 to reconcile whether the account has been through second level review for accurate reporting.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Office of Legislative Services account X819 to reconcile whether the account has been through second level review for accurate reporting.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X367 to reconcile whether the account has been through second level review for accurate reporting.                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X000 to reconcile whether the account has been through second level review for accurate reporting.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Metropolitan Bus Authority account X687 to reconcile whether the account has been through second level review for accurate reporting.                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X138 to reconcile whether the account has been through second level review for accurate reporting.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Municipal Revenue Collection Center (CRIM) account X020 to reconcile whether the account has been through second level review for accurate reporting.       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for University of Puerto Rico account X603 to reconcile whether the account has been through second level review for accurate reporting.                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X140 to reconcile whether the account has been through second level review for accurate reporting.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X143 to reconcile whether the account has been through second level review for accurate reporting.                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X132 to reconcile whether the account has been through second level review for accurate reporting.                                  | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X142 to reconcile whether the account has been through second level review for accurate reporting.                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Tourism Company account X144 to reconcile whether the account has been through second level review for accurate reporting.                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Treasury account X038 to reconcile whether the account has been through second level review for accurate reporting.                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Insurance Fund State Corporation account X020 to reconcile whether the account has been through second level review for accurate reporting.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X414 to reconcile whether the account has been through second level review for accurate reporting.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X677 to reconcile whether the account has been through second level review for accurate reporting.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X073 to reconcile whether the account has been through second level review for accurate reporting.                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institutional Trust of the National Guard of Puerto Rico account X345 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institutional Trust of the National Guard of Puerto Rico account X703 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institutional Trust of the National Guard of Puerto Rico account X145 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X472 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X673 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X578 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X571 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X871 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X891 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Public Buildings Authority account X707 to reconcile whether the account has been through second level review for accurate reporting.                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account X178 to reconcile whether the account has been through second level review for accurate reporting.         | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account X579 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Aqueduct and Sewer Authority (PRASA) account X378 to reconcile whether the account has been through second level review for accurate reporting.                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Electric Power Authority (PREPA) account X968 to reconcile whether the account has been through second level review for accurate reporting.                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Government Development Bank For Puerto Rico account X279 to reconcile whether the account has been through second level review for accurate reporting.                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Fine Arts Center Corporation account X114 to reconcile whether the account has been through second level review for accurate reporting.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Fine Arts Center Corporation account X810 to reconcile whether the account has been through second level review for accurate reporting.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Fine Arts Center Corporation account X016 to reconcile whether the account has been through second level review for accurate reporting.                                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities account X123 to reconcile whether the account has been through second level review for accurate reporting. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Police Bureau account X087 to reconcile whether the account has been through second level review for accurate reporting.                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X672 to reconcile whether the account has been through second level review for accurate reporting.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X574 to reconcile whether the account has been through second level review for accurate reporting.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X874 to reconcile whether the account has been through second level review for accurate reporting.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Highway and Transportation Authority account X489 to reconcile whether the account has been through second level review for accurate reporting.                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X673 to reconcile whether the account has been through second level review for accurate reporting.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Department of Education account X022 to reconcile whether the account has been through second level review for accurate reporting.                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Institute of Puerto Rican Culture account X489 to reconcile whether the account has been through second level review for accurate reporting.                                                                             | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 15-May-20       | T3 - Plan of Adjustment | Review status as of 3/31/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) account X002 to reconcile whether the account has been through second level review for accurate reporting.                                                          | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) account X885 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) account X741 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Puerto Rico Public Finance Corporation account X710 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for The Children's Trust account X696 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for The Children's Trust account X478 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Puerto Rico Tourism Development Fund account X891 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Puerto Rico Development Fund account X392 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Public Housing Administration account X000 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 15-May-20       | T3 - Plan of Adjustment         | Review status as of 3/31/2020 for Public Housing Administration account X001 to reconcile whether the account has been through second level review for accurate reporting.                                                                                                                                                                                                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Plan of Adjustment         | Participate in board strategy session with FOMB members. Led by N Jaresko (FOMB). EY participants: A Chepenik (EY), G Malhotra (EY), and J Santambrogio (EY). Discussed new fiscal plan and plan of adjustment                                                                                                                                                                                                                                                                 | 2.10 | 810.00      | 1,701.00              |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer, O&B, and EY to review the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation and accounts included within Exhibit J of the Plan of Adjustment Disclosure Statement. Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), I. Rodriguez (O&B), J. Notario (O&B), R. Hernandez (O&B), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY) | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Plan of Adjustment         | Participate in call with S Ma (Proskauer) and B Rosen (Proskauer) to discuss healthcare facilities claims                                                                                                                                                                                                                                                                                                                                                                      | 0.30 | 810.00      | 243.00                |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Plan of Adjustment         | Prepare updated version of analysis of creditor distributions per September 2019 plan of adjustment                                                                                                                                                                                                                                                                                                                                                                            | 1.90 | 810.00      | 1,539.00              |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Plan of Adjustment         | Review analysis of bank account balances as of March 30, 2020                                                                                                                                                                                                                                                                                                                                                                                                                  | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Long Term Projections      | Review analysis of projected pension payments, social security, pension reserve and System 2000 payments                                                                                                                                                                                                                                                                                                                                                                       | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 15-May-20       | T3 - Long Term Projections      | Review updated version of Commonwealth Fiscal Plan document shared with the Board                                                                                                                                                                                                                                                                                                                                                                                              | 1.60 | 810.00      | 1,296.00              |
| Sarna, Shavi             | Senior Manager     | 15-May-20       | T3 - Long Term Projections      | Participate in call with S Sarna (EY), S. Panagiotakis (EY), and J Burr (EY) to discuss the FY21 budget estimates for PayGO including estimation issues as well as variances for prior year budget to actuals                                                                                                                                                                                                                                                                  | 0.40 | 720.00      | 288.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|------------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Stricklin,Todd         | Senior            | 15-May-20       | T3 - Creditor Mediation Support | Prepare a total dollar savings heat map report for all retirement systems combined reflecting 8,100 marginal cut scenarios to gauge reasonable scenarios within the pension cut analysis tool                                                                                                                                                                                                                                                                                  | 1.60 | 405.00      | 648.00                |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Participate in call with C Nichols (EY), E Stuber (EY) to plan steps of TRS demographic experience study which encompasses system provided data                                                                                                                                                                                                                                                                                                                                | 0.20 | 405.00      | 81.00                 |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Participate in a call with M Morris (EY), E Stuber (EY), C Nichols (EY) and C Good (EY) to discuss completion of a TRS demographic experience study based on the system provided data                                                                                                                                                                                                                                                                                          | 0.60 | 405.00      | 243.00                |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Participate in call with M Morris (EY), E Stuber (EY) to plan initial data work for TRS demographic experience study                                                                                                                                                                                                                                                                                                                                                           | 0.70 | 405.00      | 283.50                |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Prepare table of projected decrements by source for PRIDCO headcount projections                                                                                                                                                                                                                                                                                                                                                                                               | 0.80 | 405.00      | 324.00                |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Prepare updated presentation to summarize results of modified PRIDCO headcount projection modeling                                                                                                                                                                                                                                                                                                                                                                             | 1.40 | 405.00      | 567.00                |
| Stuber,Emily Grace     | Senior            | 15-May-20       | T3 - Long Term Projections      | Update PRIDCO headcount projection to fix incorporation of rehire rates                                                                                                                                                                                                                                                                                                                                                                                                        | 1.90 | 405.00      | 769.50                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), G. Ojeda (FOMB) to discuss overnight actions related to CRIM muni loan                                                                                                                                                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), J. Moran (EY) to discuss latest developments related to CRIM muni loan                                                                                                                                                                                                                                                                                                                                                                 | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), G. Ojeda (FOMB), J. El Koury (FOMB) to discuss CRIM joint resolution status and next steps                                                                                                                                                                                                                                                                                                 | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), G. Ojeda (FOMB), J. El Koury (FOMB) to discuss GDB liens and DRA communications                                                                                                                                                                                                                                                                                                            | 0.50 | 720.00      | 360.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Analyze GDB loan considerations in regards to Commonwealth loan structure                                                                                                                                                                                                                                                                                                                                                                                                      | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in FOMB Board strategy session on fiscal plan                                                                                                                                                                                                                                                                                                                                                                                                                      | 1.80 | 720.00      | 1,296.00              |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Prepare summary of Law 42 and Law 146 to share with O&B for edits                                                                                                                                                                                                                                                                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Provide feedback to team on analysis of CRIM cash collections including projected future collections with impact to muni loan requirements.                                                                                                                                                                                                                                                                                                                                    | 0.80 | 720.00      | 576.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Review CRIM cash receipts historical monthly collections analysis related to muni loan requirements                                                                                                                                                                                                                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Review draft court informative motion regarding CRIM muni loan to provide comments to legal                                                                                                                                                                                                                                                                                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Review latest draft of minimality fiscal plan chapter                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Review revised muni cash projections to provide final comments to team.                                                                                                                                                                                                                                                                                                                                                                                                        | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Review summary of GDB repayments laws impacting munis                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss calculation methodology for accrued interest on PRIDCO Revenue Bonds.                                                                                                                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Thomas,Richard I       | Partner/Principal | 15-May-20       | T3 - Plan of Adjustment         | Participate in meeting with Proskauer, O&B, and EY to review the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation and accounts included within Exhibit J of the Plan of Adjustment Disclosure Statement. Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), I. Rodriguez (O&B), J. Notario (O&B), R. Hernandez (O&B), J. Santambrogio (EY), R. Thomas (EY), P. Garcia (EY), S. Chawla (EY) | 0.60 | 870.00      | 522.00                |
| Wallace,Kacy           | Senior Manager    | 15-May-20       | T3 - Long Term Projections      | Revising PRIDCO headcount projections to incorporate rehires tied to number of decrements                                                                                                                                                                                                                                                                                                                                                                                      | 1.20 | 655.00      | 786.00                |
| Young,Ryan             | Staff             | 15-May-20       | T3 - Long Term Projections      | Prepare comparison summary for detailed breakdown of PR allocations versus Rep. González press release publication                                                                                                                                                                                                                                                                                                                                                             | 1.70 | 245.00      | 416.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan            | Staff              | 15-May-20       | T3 - Long Term Projections | Prepare detailed breakdown for all provisions being tracked as part of COVID Fed stimulus to PR                                                                                                                                                             | 1.60 | 245.00      | 392.00                |
| Young,Ryan            | Staff              | 15-May-20       | T3 - Long Term Projections | Research pharmaceutical industry employment overview in PR after repeal of Section 936 (1996-2006)                                                                                                                                                          | 0.90 | 245.00      | 220.50                |
| Young,Ryan            | Staff              | 15-May-20       | T3 - Long Term Projections | Research Rep. González CARES Fed stimulus funding allocations to PR press release publication                                                                                                                                                               | 1.20 | 245.00      | 294.00                |
| Young,Ryan            | Staff              | 15-May-20       | T3 - Long Term Projections | Update PR tax incentive timeline slides for pharma industry tax incentive deck                                                                                                                                                                              | 2.80 | 245.00      | 686.00                |
| Zhao,Leqi             | Staff              | 15-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing municipality historical budgets with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                  | 0.40 | 245.00      | 98.00                 |
| Ban,Menuka            | Manager            | 16-May-20       | T3 - Long Term Projections | Additional data pull from ACS on the poverty rate, age groups,etc                                                                                                                                                                                           | 0.80 | 595.00      | 476.00                |
| Ban,Menuka            | Manager            | 16-May-20       | T3 - Long Term Projections | Extend the SSI analysis with additional layer- with two primary approaches                                                                                                                                                                                  | 2.30 | 595.00      | 1,368.50              |
| Burr,Jeremy           | Manager            | 16-May-20       | T3 - Long Term Projections | Prepare guidance on incorporating FY21 budget decisions into the fiscal plan to verify correct final magnitudes are used and forecasted in outer years correctly                                                                                            | 0.40 | 595.00      | 238.00                |
| Mullins,Daniel R      | Executive Director | 16-May-20       | T3 - Long Term Projections | Fiscal Plan - Estimate of expected Puerto Rico SSI recipients based on relative eligibility and uptake of US population, estimate for FY2020 and 2021, with partial year for 2021 and COLA                                                                  | 2.00 | 810.00      | 1,620.00              |
| Aubourg,Rene Wiener   | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Prepare note on leakage from the Puerto Rico's 'economy due to net federal transfer based on size of tradable sectors in the PR economy.                                                                                                                    | 0.90 | 720.00      | 648.00                |
| Aubourg,Rene Wiener   | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Review of Mck calculations regarding how net federal transfer affect Puerto Rico's GDP growth.                                                                                                                                                              | 1.20 | 720.00      | 864.00                |
| Burr,Jeremy           | Manager            | 17-May-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey, A. Ghosh (McKinsey), R. Tan (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), and R. Dougherty (EY) to discuss implementation of budget decisions into fiscal plan and agency efficiencies model. | 2.10 | 595.00      | 1,249.50              |
| Burr,Jeremy           | Manager            | 17-May-20       | T3 - Long Term Projections | Participate in working session with S Panagiotakis (EY), J Burr (EY) and S Tajuddin (EY) to discuss PIRDCO fiscal plan and budgeting noticing                                                                                                               | 0.40 | 595.00      | 238.00                |
| Dougherty,Ryan Curran | Senior             | 17-May-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey, A. Ghosh (McKinsey), R. Tan (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), and R. Dougherty (EY) to discuss implementation of budget decisions into fiscal plan and agency efficiencies model. | 2.10 | 445.00      | 934.50                |
| Mackie,James          | Executive Director | 17-May-20       | T3 - Long Term Projections | Research effect of court case granting PR access to Supplemental Security Income                                                                                                                                                                            | 0.80 | 810.00      | 648.00                |
| Malhotra,Gaurav       | Partner/Principal  | 17-May-20       | T3 - Long Term Projections | Review of updated analysis regarding long term cash projections                                                                                                                                                                                             | 0.80 | 870.00      | 696.00                |
| Mullins,Daniel R      | Executive Director | 17-May-20       | T3 - Long Term Projections | Fiscal Plan - Estimating the GDP impact of SSI payments                                                                                                                                                                                                     | 2.60 | 810.00      | 2,106.00              |
| Mullins,Daniel R      | Executive Director | 17-May-20       | T3 - Long Term Projections | Fiscal Plan - GDP and Revenue impacts of SSI, preparation for and participation in video conference call McKinsey, FOMB                                                                                                                                     | 1.30 | 810.00      | 1,053.00              |
| Panagiotakis,Sofia    | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey, A. Ghosh (McKinsey), R. Tan (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), and R. Dougherty (EY) to discuss implementation of budget decisions into fiscal plan and agency efficiencies model. | 2.10 | 720.00      | 1,512.00              |
| Panagiotakis,Sofia    | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S Tajuddin (EY) to discuss PRIDCO fiscal plan noticing                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia    | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Participate in working session with S Panagiotakis (EY), J Burr (EY) and S Tajuddin (EY) to discuss PIRDCO fiscal plan and budgeting noticing                                                                                                               | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia    | Senior Manager     | 17-May-20       | T3 - Long Term Projections | Prepare bridge from FP FY21 to the draft FY21 budget for the GF.                                                                                                                                                                                            | 0.90 | 720.00      | 648.00                |
| Santambrogio,Juan     | Executive Director | 17-May-20       | T3 - Long Term Projections | Prepare updated version of 30 year cash flow projections assuming new Fiscal Plan surpluses                                                                                                                                                                 | 1.60 | 810.00      | 1,296.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sarna,Shavi            | Senior Manager | 17-May-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey, A. Ghosh (McKinsey), R. Tan (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), and R. Dougherty (EY) to discuss implementation of budget decisions into fiscal plan and agency efficiencies model.                                                        | 2.10 | 720.00      | 1,512.00              |
| Tague,Robert           | Senior Manager | 17-May-20       | T3 - Long Term Projections | Prepare edits to muni meeting deck to send to team                                                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 17-May-20       | T3 - Long Term Projections | Prepare final muni meeting deck to send to G. Ojeda (FOMB).                                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 17-May-20       | T3 - Long Term Projections | Prepare summary of CAE loans to share with Proskauer                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and S Tajuddin (EY) to discuss PRIDCO fiscal plan noticing                                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 17-May-20       | T3 - Long Term Projections | Participate in working session with S Panagiotakis (EY), J Burr (EY) and S Tajuddin (EY) to discuss PIRDCO fiscal plan and budgeting noticing                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi            | Manager        | 17-May-20       | T3 - Long Term Projections | Participate in a meeting with N. Lawson (McKinsey, A. Ghosh (McKinsey), R. Tan (EY), S. Sarna (EY), S. Panagiotakis (EY), J. Burr (EY), and R. Dougherty (EY) to discuss implementation of budget decisions into fiscal plan and agency efficiencies model.                                                        | 2.10 | 595.00      | 1,249.50              |
| Aubourg,Rene Wiener    | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                               | 0.60 | 720.00      | 432.00                |
| Ban,Menuka             | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) | 0.80 | 595.00      | 476.00                |
| Ban,Menuka             | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                               | 0.60 | 595.00      | 357.00                |
| Ban,Menuka             | Manager        | 18-May-20       | T3 - Long Term Projections | Compile SSI information to identify the next steps to send guidance for Dan Berger to continue the data collection for econometric model                                                                                                                                                                           | 0.40 | 595.00      | 238.00                |
| Ban,Menuka             | Manager        | 18-May-20       | T3 - Long Term Projections | Prepare benchmarking email to the client and discussion with the team                                                                                                                                                                                                                                              | 1.10 | 595.00      | 654.50                |
| Ban,Menuka             | Manager        | 18-May-20       | T3 - Long Term Projections | Send email to Clark county official to request information on the beginning phase of developing a Virtual Inspection Program (VIP) at request of client                                                                                                                                                            | 0.60 | 595.00      | 357.00                |
| Berger,Daniel L.       | Senior         | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                               | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.       | Senior         | 18-May-20       | T3 - Long Term Projections | Data collection for muni models for muni fiscal plan for FOMB                                                                                                                                                                                                                                                      | 2.60 | 445.00      | 1,157.00              |
| Berger,Daniel L.       | Senior         | 18-May-20       | T3 - Long Term Projections | Data preparation for muni model for muni fiscal plan                                                                                                                                                                                                                                                               | 1.90 | 445.00      | 845.50                |
| Berger,Daniel L.       | Senior         | 18-May-20       | T3 - Long Term Projections | Initial SAS coding for muni models for FOMB (running initial descriptive analysis)                                                                                                                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Berger,Daniel L.       | Senior         | 18-May-20       | T3 - Long Term Projections | Prepare draft for procurement best practices for FOMB                                                                                                                                                                                                                                                              | 1.40 | 445.00      | 623.00                |
| Burr,Jeremy            | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in call with J Burr (EY) and S Tajuddin (EY) to discuss PRIDCO FP timeline process                                                                                                                                                                                                                     | 0.70 | 595.00      | 416.50                |
| Burr,Jeremy            | Manager        | 18-May-20       | T3 - Long Term Projections | Prepare feedback on FOMB decisions incorporated into the rightsizing model that supports the forthcoming fiscal plan                                                                                                                                                                                               | 2.30 | 595.00      | 1,368.50              |
| Chawla,Sonia           | Manager        | 18-May-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X366 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia           | Manager        | 18-May-20       | T3 - Plan of Adjustment    | Perform second level review of Department of Treasury account X951 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                           | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia           | Manager        | 18-May-20       | T3 - Plan of Adjustment    | Perform second level review of University of Puerto Rico account X469 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                        | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia           | Manager        | 18-May-20       | T3 - Plan of Adjustment    | Review transactional movement for Department of Treasury account x798 at Banco Santander as of the 03 31 20 testing period.                                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager           | 18-May-20       | T3 - Plan of Adjustment         | Review strategy for rollforward procedures to obtain cash balances for the 06 30 20 testing period.                                                                                                                                                                                                                      | 1.40 | 595.00      | 833.00                |
| Chepenik,Adam Brandon | Partner/Principal | 18-May-20       | T3 - Long Term Projections      | Make additional edits to the 2020 fiscal plan for consideration                                                                                                                                                                                                                                                          | 2.90 | 870.00      | 2,523.00              |
| Cho,Kye H             | Manager           | 18-May-20       | T3 - Long Term Projections      | Review Municipal analysis of Cabo Rojo, Caomo, Hormigueros, Ponce, San Sebastian, and Toa Baha to be included for presentation for meeting with mayors                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Culp,Noelle B.        | Staff             | 18-May-20       | T3 - Creditor Mediation Support | Participate in call with N Culp (EY) and S Kite (EY) to discuss implementation of coding updates for alternative cut scenarios                                                                                                                                                                                           | 0.40 | 271.00      | 108.40                |
| Culp,Noelle B.        | Staff             | 18-May-20       | T3 - Creditor Mediation Support | Calculate impact of implementing marginal cut at 25% with 2000 threshold for active, eligible ERS participants                                                                                                                                                                                                           | 1.30 | 271.00      | 352.30                |
| Culp,Noelle B.        | Staff             | 18-May-20       | T3 - Creditor Mediation Support | Calculate impact of implementing marginal cut at 25% with 2000 threshold for active, ineligible ERS participants                                                                                                                                                                                                         | 1.70 | 271.00      | 460.70                |
| Dorgo,Michael James   | Staff             | 18-May-20       | T3 - Plan of Adjustment         | Prepare version 16 of the Disclosure statement for team review                                                                                                                                                                                                                                                           | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff             | 18-May-20       | T3 - Plan of Adjustment         | Prepare version 17 of the Disclosure statement for team review                                                                                                                                                                                                                                                           | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 18-May-20       | T3 - Plan of Adjustment         | Review CW Fiscal Plan for input into the disclosure statement                                                                                                                                                                                                                                                            | 1.30 | 245.00      | 318.50                |
| Dorgo,Michael James   | Staff             | 18-May-20       | T3 - Plan of Adjustment         | Review Disclosure Statement correcting grammar, sentence structures in version 15 of the Disclosure Statement                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 18-May-20       | T3 - Plan of Adjustment         | Review Disclosure Statement highlighting values and missing content requiring update in 15 of the Disclosure Statement                                                                                                                                                                                                   | 1.10 | 245.00      | 269.50                |
| Dougherty,Ryan Curran | Senior            | 18-May-20       | T3 - Long Term Projections      | Participate in a call with S. Tajuddin (EY), R. Tan (EY) and R. Dougherty (EY) to discuss PREPA utilities build for PRIDCO fiscal plan.                                                                                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Dougherty,Ryan Curran | Senior            | 18-May-20       | T3 - Long Term Projections      | Participate in call with R Tan (EY) and R Dougherty (EY) to determine surplus or deficit generated by SRF revenues in the Fiscal Plan.                                                                                                                                                                                   | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior            | 18-May-20       | T3 - Long Term Projections      | Participate in working session with R. Dougherty (EY) and S. Panagiotakis (EY) to reconcile the 5.15 FP draft to the projected FY21 budget                                                                                                                                                                               | 2.10 | 445.00      | 934.50                |
| Dougherty,Ryan Curran | Senior            | 18-May-20       | T3 - Long Term Projections      | Prepare adjustments to FP to properly reflect expenditure support.                                                                                                                                                                                                                                                       | 1.40 | 445.00      | 623.00                |
| Glavin,Amanda Jane    | Staff             | 18-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 245.00      | 147.00                |
| Glavin,Amanda Jane    | Staff             | 18-May-20       | T3 - Long Term Projections      | Review of revenue forecasting agency report for inconsistencies                                                                                                                                                                                                                                                          | 0.60 | 245.00      | 147.00                |
| Good JR,Clark E       | Manager           | 18-May-20       | T3 - Creditor Mediation Support | Revise proposed summary of AFT damages payments based on feedback from the team                                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager           | 18-May-20       | T3 - Long Term Projections      | Review edits to the fiscal plan document pension section in connection with questions / comments from N Jaresko (FOMB)                                                                                                                                                                                                   | 1.60 | 519.00      | 830.40                |
| Kane,Collin           | Senior            | 18-May-20       | T3 - Creditor Mediation Support | Calculate the impact on JRS paygo costs of modeling a cut scenario of threshold \$2,000 at marginal cut of 25%, for active new entrants.                                                                                                                                                                                 | 1.10 | 405.00      | 445.50                |
| Kane,Collin           | Senior            | 18-May-20       | T3 - Creditor Mediation Support | Calculate the impact on JRS paygo costs of modeling a cut scenario of threshold \$2,000 at marginal cut of 25%, for retirees and beneficiaries.                                                                                                                                                                          | 2.10 | 405.00      | 850.50                |
| Kane,Collin           | Senior            | 18-May-20       | T3 - Creditor Mediation Support | Calculate the impact on JRS paygo costs of modeling a cut scenario of threshold \$2,000 at marginal cut of 25%, for fixed tenure actives and post 2014 hires.                                                                                                                                                            | 2.60 | 405.00      | 1,053.00              |
| Kebhaj,Suhaib         | Senior            | 18-May-20       | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior            | 18-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib         | Senior            | 18-May-20       | T3 - Long Term Projections      | Provide analysis of the legal definition of the term State as it is used to refer to states and territories eligibility for Title XII Unemployment Insurance advances                                                                                                                                                    | 2.70 | 445.00      | 1,201.50              |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior             | 18-May-20       | T3 - Long Term Projections      | Review administrative requirements for requesting Title XII advances                                                                                                                                                                                                                                                     | 2.80 | 445.00      | 1,246.00              |
| Khan,Muhammad Suleman | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and S Tajuddin (EY) to discuss FY21 budget and fiscal plan for PRIDCO                                                                                                                                                                                                               | 0.50 | 445.00      | 222.50                |
| Khan,Muhammad Suleman | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and S Tajuddin (EY) to discuss FY21 PREPA, PRASA, PRIMAS and Capex budget for PRIDCO as it relates to the Fiscal Plan                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Kite,Samuel           | Senior             | 18-May-20       | T3 - Creditor Mediation Support | Participate in call with N Culp (EY) and S Kite (EY) to discuss implementation of coding updates for alternative cut scenarios                                                                                                                                                                                           | 0.40 | 405.00      | 162.00                |
| Kite,Samuel           | Senior             | 18-May-20       | T3 - Creditor Mediation Support | Review updates to revised coding for marginal cut for active participants                                                                                                                                                                                                                                                | 1.20 | 405.00      | 486.00                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with H. Bauer (O'Neill & Borges), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss drafting PRIDCO Budget.                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                                                                                                            | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Prepare PRIDCO Due Diligence Request List.                                                                                                                                                                                                                                                                               | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Draft PRIDCO Budget Process Letter.                                                                                                                                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Draft PRIDCO Fiscal Plan Process Letter.                                                                                                                                                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Review FOMB process letters and VTP NOV.                                                                                                                                                                                                                                                                                 | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior             | 18-May-20       | T3 - Long Term Projections      | Review impact of PAS PRIDCO actuarial assumptions to PRIDCO Business Plan models.                                                                                                                                                                                                                                        | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with H. Bauer (O'Neill & Borges), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss drafting PRIDCO Budget.                                                                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Apply revised headcount, GNP and inflation rates in the PRIDCO model to generated revised projection set for FY21 FP                                                                                                                                                                                                     | 1.70 | 445.00      | 756.50                |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Prepare analysis discussing cash flow items' variances leading up to the new PRIDCO surplus due to recent macro and micro adjustments                                                                                                                                                                                    | 2.20 | 445.00      | 979.00                |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Prepare bridge analysis between Fiscal Plan surplus of PRIDCO comparing before and after adjustments made to the PRIDCO business plan                                                                                                                                                                                    | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Prepare revised PRIDCO FP overview presentation reflecting all recent changes to macro and headcount assumptions                                                                                                                                                                                                         | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Review McKinsey's revised CWFP projections to apply new macro assumption to the PRIDCO model                                                                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Levine,Adam           | Senior             | 18-May-20       | T3 - Long Term Projections      | Update the PRIDCO surplus bridge analysis as per comments addressed internally                                                                                                                                                                                                                                           | 1.70 | 445.00      | 756.50                |
| Levy,Sheva R          | Partner/Principal  | 18-May-20       | T3 - Long Term Projections      | Review language for fiscal plan related to pension reserve                                                                                                                                                                                                                                                               | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 18-May-20       | T3 - Long Term Projections      | Review language for fiscal plan related to comparison of cut treatment with other creditors                                                                                                                                                                                                                              | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 18-May-20       | T3 - Long Term Projections      | Review language for fiscal plan related to historical Section 205 letters                                                                                                                                                                                                                                                | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 18-May-20       | T3 - Creditor Mediation Support | Review AFT Social Security damages summary                                                                                                                                                                                                                                                                               | 0.80 | 721.00      | 576.80                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Analyze further analysis of effect of PR access to SSI - revenue and other economic effects                                                                                                                                                                                                                              | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Draft email on A. Biggs' comments on SSI                                                                                                                                                                                                                                                                                 | 0.60 | 810.00      | 486.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Interpreting COVID-19 revenue data sheet                                                                                                                                                                                                                                                                                 | 0.70 | 810.00      | 567.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections      | Review details of PR as a state for Unemployment Insurance purposes                                                                                                                                                                                                                                                      | 0.70 | 810.00      | 567.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections        | Review QUEST material for COVID-19 update for week of May 22                                                                                                                                                                                                                                                             | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 18-May-20       | T3 - Long Term Projections        | Review Supplemental Security Income (SSI) analysis for PR                                                                                                                                                                                                                                                                | 0.20 | 810.00      | 162.00                |
| Malhotra,Gaurav       | Partner/Principal  | 18-May-20       | T3 - Creditor Mediation Support   | Participate in conference call with R. Tague (EY) and G. Malhotra (EY) regarding pension reserve trust                                                                                                                                                                                                                   | 1.20 | 870.00      | 1,044.00              |
| Malhotra,Gaurav       | Partner/Principal  | 18-May-20       | T3 - Plan of Adjustment           | Analysis of key next steps with respect to creditor negotiations                                                                                                                                                                                                                                                         | 1.30 | 870.00      | 1,131.00              |
| Malhotra,Gaurav       | Partner/Principal  | 18-May-20       | T3 - Plan of Adjustment           | Participate in conference call with N. Jaresko (FOMB) regarding next steps in case                                                                                                                                                                                                                                       | 0.80 | 870.00      | 696.00                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Participate in call with G. Ojeda (FOMB), R. Tague (EY) and J. Moran (EY) to discuss a request to prepare a revenue/expense projection for 6 municipalities                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss projected CRIM muni cash flows and projected surplus.                                                                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for Cabo Rojo for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                     | 1.40 | 445.00      | 623.00                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for Coamo for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                         | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for Hormigueros for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                   | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for Ponce for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for San Sebastian for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                 | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Prepare an analysis to project the revenues and expenses for Toa Baja for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 18-May-20       | T3 - Long Term Projections        | Update cash flow analysis to incorporate feedback received from legal counsel                                                                                                                                                                                                                                            | 0.90 | 445.00      | 400.50                |
| Morris,Michael Thomas | Senior             | 18-May-20       | T3 - Long Term Projections        | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss status of identifying data for TRS demographic experience study                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Morris,Michael Thomas | Senior             | 18-May-20       | T3 - Long Term Projections        | Review system data to develop an inactive participant testing group for TRS withdrawal / retirement assumption experience study                                                                                                                                                                                          | 2.30 | 405.00      | 931.50                |
| Morris,Michael Thomas | Senior             | 18-May-20       | T3 - Long Term Projections        | Review system provided data to develop an active participant testing group for TRS withdrawal / retirement assumption experience study                                                                                                                                                                                   | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R      | Executive Director | 18-May-20       | T3 - Long Term Projections        | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 810.00      | 648.00                |
| Mullins,Daniel R      | Executive Director | 18-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 18-May-20       | T3 - Long Term Projections        | Revenue Forecast - Structured detailed Hacienda data for refined forecasting of quarterly revenue estimates                                                                                                                                                                                                              | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R      | Executive Director | 18-May-20       | T3 - Long Term Projections        | COVID-19 Working Group - Updating data on unemployment data, state fiscal effects and macro model and post call response to input requests                                                                                                                                                                               | 1.90 | 810.00      | 1,539.00              |
| Mullins,Daniel R      | Executive Director | 18-May-20       | T3 - Long Term Projections        | Fiscal Plan estimation of SSI macro impacts                                                                                                                                                                                                                                                                              | 1.60 | 810.00      | 1,296.00              |
| Neziroski,David       | Staff              | 18-May-20       | T3 - Fee Applications / Retention | Begin to review exhibit D detail for April application                                                                                                                                                                                                                                                                   | 3.60 | 245.00      | 882.00                |
| Nguyen,Jimmy          | Staff              | 18-May-20       | T3 - Creditor Mediation Support   | Participate in call with J Nguyen (EY), E Stuber (EY) to discuss programming strategy for TRS proposed marginal cut of 25% with \$2000 threshold                                                                                                                                                                         | 0.40 | 271.00      | 108.40                |
| Nichols,Carly         | Manager            | 18-May-20       | T3 - Long Term Projections        | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss status of identifying data for TRS demographic experience study                                                                                                                                                                     | 0.70 | 519.00      | 363.30                |
| Panagiotakis,Sofia    | Senior Manager     | 18-May-20       | T3 - Long Term Projections        | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the outstanding issues related to FP Certification and the FY21 budget.                                                                                                                                           | 0.90 | 720.00      | 648.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss FP updates to Medicare and revenue                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Panagiotakis,Sofia | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in working session with R. Dougherty (EY) and S. Panagiotakis (EY) to reconcile the 5.15 FP draft to the projected FY21 budget                                                                                                                                                                               | 2.10 | 720.00      | 1,512.00              |
| Panagiotakis,Sofia | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in call with G. Maldonado (FOMB) to discuss the estimated GF surplus and expenditures funded by the Medicaid appropriation in the FY21 targets.                                                                                                                                                              | 0.90 | 720.00      | 648.00                |
| Panagiotakis,Sofia | Senior Manager | 18-May-20       | T3 - Long Term Projections | Review the GF appropriation for each IFCU in the FP to break up                                                                                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in call with I Parks (EY) and R Young (EY) to go over spreadsheet detailing all federal stimulus, including pre COVID                                                                                                                                                                                        | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R young (EY) and D Patel (EY) to review total detailed federal funds summary at request of N Jaresko (FOMB)                                                                                                                                                                       | 0.50 | 595.00      | 297.50                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Prepare output of comparison of FOMB to CW stimulus assumptions                                                                                                                                                                                                                                                          | 1.60 | 595.00      | 952.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Prepare weekly update checklist for stimulus                                                                                                                                                                                                                                                                             | 0.60 | 595.00      | 357.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Review CDC provider list                                                                                                                                                                                                                                                                                                 | 0.30 | 595.00      | 178.50                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Review EIDL loans to date                                                                                                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Review PPP Loans to date                                                                                                                                                                                                                                                                                                 | 0.80 | 595.00      | 476.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Review spreadsheet of all federal stimulus spend (inclusive of Pre-COVID)                                                                                                                                                                                                                                                | 0.40 | 595.00      | 238.00                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Update appendix which compares Fed funds from FOMB CW And Jennifer Gonzalez                                                                                                                                                                                                                                              | 0.90 | 595.00      | 535.50                |
| Parks,Ian          | Manager        | 18-May-20       | T3 - Long Term Projections | Update disclosure statement references                                                                                                                                                                                                                                                                                   | 1.80 | 595.00      | 1,071.00              |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in call with I Parks (EY), R young (EY) and D Patel (EY) to review total detailed federal funds summary at request of N Jaresko (FOMB)                                                                                                                                                                       | 0.50 | 720.00      | 360.00                |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Review and update draft fiscal plan language related to estimated federal funds based on latest estimates as of 5/16                                                                                                                                                                                                     | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Review COVID working group presentation materials in preparation for call with working group led by N Jaresko (FOMB)                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Review Fed Funds trackers and one-pagers to provide feedback and updates to team                                                                                                                                                                                                                                         | 0.80 | 720.00      | 576.00                |
| Patel,Deven V.     | Senior Manager | 18-May-20       | T3 - Long Term Projections | Review FTA and DPRE funding estimates and reimbursement eligibility in preparation for weekly COVID response presentation to N Jaresko (FOMB)                                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Rai,Aman           | Staff          | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 245.00      | 147.00                |
| Ramirez,Jessica I. | Senior         | 18-May-20       | T3 - Plan of Adjustment    | Review First Bank bank statement received on 5/18/2020, for Puerto Rico Aqueduct and Sewer Authority (PRASA) account ending in X970 for 03/31/2020 testing period.                                                                                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior         | 18-May-20       | T3 - Plan of Adjustment    | Update account holder tracker to include non- responsive agencies for 03/31/2020 testing period.                                                                                                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Rubin,Joshua A.    | Staff          | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J.Rubin (EY)                                                                     | 0.60 | 245.00      | 147.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 18-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Retirement System for Employees of the Government and Judiciary Retirement System account X944 at Banco Popular as of 3/31/2020 testing period.                                                                                                                                           | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 18-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Municipal Finance Corporation (COFIM) account X147 at Banco Popular as of 3/31/2020 testing period.                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 18-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Municipal Finance Corporation (COFIM) account X204 at Banco Popular as of 3/31/2020 testing period.                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 18-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Housing Financing Authority account X012 at Banco Popular as of 3/31/2020 testing period.                                                                                                                                                                                                 | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 18-May-20       | T3 - Long Term Projections      | Participate in call with G. Maldonado (FOMB), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the outstanding issues related to FP Certification and the FY21 budget.                                                                                                                                           | 0.90 | 810.00      | 729.00                |
| Santambrogio, Juan       | Executive Director | 18-May-20       | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 810.00      | 648.00                |
| Santambrogio, Juan       | Executive Director | 18-May-20       | T3 - Long Term Projections      | Review PRIDCO draft fiscal Plan materials to be presented to board staff                                                                                                                                                                                                                                                 | 1.10 | 810.00      | 891.00                |
| Sarna, Shavi             | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with S. Sarna (EY) and S. Panagiotakis (EY) to discuss FP updates to Medicare and revenue                                                                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Sarna, Shavi             | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Analyze fiscal controls, disaster relief funds, and federal stimulus overview sections from draft of 2020 fiscal plan and provide comments and follow up questions                                                                                                                                                       | 1.10 | 720.00      | 792.00                |
| Stricklin, Todd          | Senior             | 18-May-20       | T3 - Creditor Mediation Support | Prepare an average percentage cut by threshold graph for each retirement system TRS, JRS, ERS separately reflecting dollar thresholds from 1,000 to 3,000 for marginal cut scenarios within the pension cut analysis tool                                                                                                | 1.20 | 405.00      | 486.00                |
| Stricklin, Todd          | Senior             | 18-May-20       | T3 - Creditor Mediation Support | Prepare a total average cut percentage heat map report for all retirement systems combined reflecting 8,100 marginal cut scenarios to gauge reasonable scenarios within the pension cut analysis tool                                                                                                                    | 1.70 | 405.00      | 688.50                |
| Stuber, Emily Grace      | Senior             | 18-May-20       | T3 - Creditor Mediation Support | Participate in call with J Nguyen (EY), E Stuber (EY) to discuss programming strategy for TRS proposed marginal cut of 25% with \$2000 threshold                                                                                                                                                                         | 0.40 | 405.00      | 162.00                |
| Stuber, Emily Grace      | Senior             | 18-May-20       | T3 - Long Term Projections      | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss status of identifying data for TRS demographic experience study                                                                                                                                                                     | 0.70 | 405.00      | 283.50                |
| Stuber, Emily Grace      | Senior             | 18-May-20       | T3 - Long Term Projections      | Finalize PRIDCO headcount projection exhibit                                                                                                                                                                                                                                                                             | 0.70 | 405.00      | 283.50                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with G. Ojeda (FOMB), R. Tague (EY) and J. Moran (EY) to discuss a request to prepare a revenue/expense projection for 6 municipalities                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with R Tan (EY) and R Dougherty (EY) to determine surplus or deficit generated by SRF revenues in the Fiscal Plan.                                                                                                                                                                                   | 1.10 | 720.00      | 792.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and J. Moran (EY) to discuss projected CRIM muni cash flows and projected surplus.                                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and P. Possinger (Proskauer) to debrief from DRA lien call and confirm timeline.                                                                                                                                                                                                  | 0.10 | 720.00      | 72.00                 |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), G. Ojeda (FOMB), J. El Koury (FOMB), C. Yamin (AAFAF), Amerinat Servicing, King & Spalding, Cancio Covas and Santiago LLP to discuss DRA, GDB liens and CRIM muni loan facility                                                      | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Review Commonwealth fiscal plan updates for muni chapter to provide edits                                                                                                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Review GDB loan note documentation                                                                                                                                                                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Review initial Plan of Adjustment filing to validate pension reserve trust language for CW fiscal plan reference                                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 18-May-20       | T3 - Long Term Projections      | Review revised CRIM munio cash flow to use for CAE debt coverage assessment                                                                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Review revised draft CRIM muni cash flow projections including adjustments from previous comments                                                                                                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 18-May-20       | T3 - Creditor Mediation Support | Participate in conference call with R. Tague (EY) and G. Malhotra (EY) regarding pension reserve trust                                                                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in a call with S. Tajuddin (EY), R. Tan (EY) and R. Dougherty (EY) to discuss PREPA utilities build for PRIDCO fiscal plan.                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with H. Bauer (O'Neill & Borges), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss drafting PRIDCO Budget.                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with J Burr (EY) and S Tajuddin (EY) to discuss PRIDCO FP timeline process                                                                                                                                                                                                                           | 0.70 | 720.00      | 504.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and S Tajuddin (EY) to discuss FY21 budget and fiscal plan for PRIDCO                                                                                                                                                                                                               | 0.50 | 720.00      | 360.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with S Khan (EY) and S Tajuddin (EY) to discuss FY21 PREPA, PRASA, PRIMAS and Capex budget for PRIDCO as it relates to the Fiscal Plan                                                                                                                                                               | 0.90 | 720.00      | 648.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                                                                                                            | 0.60 | 720.00      | 432.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Participate in call with S. Tajuddin (EY) and A. Levine (EY) to discuss PRIDCO model revisions related to headcount and PayGo                                                                                                                                                                                            | 0.30 | 720.00      | 216.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Prepare process letter for PRIDCO fiscal plan approval                                                                                                                                                                                                                                                                   | 2.20 | 720.00      | 1,584.00              |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Review disclosure statement draft on government actions in COVID crisis                                                                                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager | 18-May-20       | T3 - Long Term Projections      | Review SABANA file to understand variances to certified budget and fiscal plan for PRIDCO                                                                                                                                                                                                                                | 1.40 | 720.00      | 1,008.00              |
| Tan,Riyandi            | Manager        | 18-May-20       | T3 - Long Term Projections      | Participate in a call with S. Tajuddin (EY), R. Tan (EY) and R. Dougherty (EY) to discuss PREPA utilities build for PRIDCO fiscal plan.                                                                                                                                                                                  | 0.30 | 595.00      | 178.50                |
| Venkatramanan,Siddhu   | Manager        | 18-May-20       | T3 - Plan of Adjustment         | Review script to produce additional supporting documentation (e.g., consent letters) for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                                                 | 2.40 | 595.00      | 1,428.00              |
| Venkatramanan,Siddhu   | Manager        | 18-May-20       | T3 - Plan of Adjustment         | Review script to produce restriction documentation for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                                                                                   | 1.10 | 595.00      | 654.50                |
| Wallace,Kacy           | Senior Manager | 18-May-20       | T3 - Creditor Mediation Support | Reviewing PRIDCO headcount projections to address questions and additional data requests.                                                                                                                                                                                                                                | 0.20 | 655.00      | 131.00                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY) and R Young (EY) to go over spreadsheet detailing all federal stimulus, including pre COVID                                                                                                                                                                                        | 0.50 | 245.00      | 122.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY), R Young (EY) and D Patel (EY) to review total detailed federal funds summary at request of N Jaresko (FOMB)                                                                                                                                                                       | 0.50 | 245.00      | 122.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Participate in meeting on implications from COVID-19 on unemployment, macro forecast and federal funds. Led by N Jaresko (FOMB), with other FOMB staff, McKinsey, and EY. EY participants: D Mullins (EY), J Mackie (EY), M Ban (EY), D Patel (EY), J Santambrogio (EY), I Parks (EY), R Young (EY), A Kebhaj (EY) (0.8) | 0.80 | 245.00      | 196.00                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Prepare comparison summary analysis for CARES Act allocation estimations to PR across FOMB, Commonwealth and Rep. González                                                                                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Prepare detailed breakdown for CARES Act provisions based on feedback from call with N Jaresko (FOMB)                                                                                                                                                                                                                    | 1.90 | 245.00      | 465.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Prepare detailed breakdown for CARES Act provisions from Commonwealth estimates based on feedback from call with N Jaresko (FOMB)                                                                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Prepare detailed breakdown for CARES Act provisions from Rep. González press releases                                                                                                                                                                                                                                    | 1.30 | 245.00      | 318.50                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Update Hospitals & Healthcare Fed stimulus funding summary for PR                                                                                                                                                                                                                                                        | 1.60 | 245.00      | 392.00                |
| Young,Ryan             | Staff          | 18-May-20       | T3 - Long Term Projections      | Update State and Local government Fed stimulus funding summary for PR                                                                                                                                                                                                                                                    | 1.80 | 245.00      | 441.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                          | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Zhao, Leqi                    | Staff          | 18-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing updates needed to the procurement analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                  | 0.60 | 245.00      | 147.00                |
| Aubourg, Rene Wiener          | Senior Manager | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 720.00      | 288.00                |
| Aubourg, Rene Wiener          | Senior Manager | 19-May-20       | T3 - Long Term Projections | Review literature on state revenue forecasting entities and processes - Alabama - Maine                                                                                                                                                                                                                                                | 2.90 | 720.00      | 2,088.00              |
| Aubourg, Rene Wiener          | Senior Manager | 19-May-20       | T3 - Long Term Projections | Review literature on state revenue forecasting entities and processes - Maryland - Wyoming                                                                                                                                                                                                                                             | 2.70 | 720.00      | 1,944.00              |
| Ban, Menuka                   | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 595.00      | 238.00                |
| Ban, Menuka                   | Manager        | 19-May-20       | T3 - Long Term Projections | Review emails on XII regulations as well as definition of states in the context of federal UI purposes                                                                                                                                                                                                                                 | 0.70 | 595.00      | 416.50                |
| Berger, Daniel L.             | Senior         | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.             | Senior         | 19-May-20       | T3 - Long Term Projections | Begin modeling for MUNI revenue / expenditure models                                                                                                                                                                                                                                                                                   | 2.90 | 445.00      | 1,290.50              |
| Berger, Daniel L.             | Senior         | 19-May-20       | T3 - Long Term Projections | Debug SAS programs for muni tax model                                                                                                                                                                                                                                                                                                  | 1.60 | 445.00      | 712.00                |
| Berger, Daniel L.             | Senior         | 19-May-20       | T3 - Long Term Projections | Reformat data for muni tax / revenue models to begin analysis                                                                                                                                                                                                                                                                          | 2.40 | 445.00      | 1,068.00              |
| Blanco Rodriguez, Paola Marie | Senior         | 19-May-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 445.00      | 801.00                |
| Bradley, Trenton              | Senior         | 19-May-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 445.00      | 801.00                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in a working session with R. Dougherty (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY), and R. Tan (EY) to analyze SRF revenues and agencies for all agencies and all IFUC's to provide adjustments necessary to fiscal plan                                                                                       | 1.60 | 595.00      | 952.00                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in call with C Ortiz (FOMB) and J Burr (EY) to discuss the FY21 municipalities PayGo budget estimates to be included in the forthcoming fiscal plan                                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss how the FP has modeled the transfer of the slot machine revenue from Tourism to Gaming commission                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Burr (EY) and McKinsey staff to discuss accounts receivables for PREPA in order to update the fiscal plan                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss final decisions to be included in the fiscal plan                                                                                                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Prepare feedback on the PREPA debt estimates from PREPA as of June 30, 2019 given the settlement that occurred last year                                                                                                                                                                                                               | 0.30 | 595.00      | 178.50                |
| Burr, Jeremy                  | Manager        | 19-May-20       | T3 - Long Term Projections | Prepare revisions to the agency efficiency model budget decision tracker for revenues adjustments                                                                                                                                                                                                                                      | 0.40 | 595.00      | 238.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|---------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chawla,Sonia          | Manager | 19-May-20       | T3 - Plan of Adjustment         | Review draft email to Banco Popular to follow up on outstanding items as of 05 19 20 for 03 31 20 testing period cash balances requests.                                                                                  | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager | 19-May-20       | T3 - Plan of Adjustment         | Review analysis of outstanding items as of 05 19 20 for 03 31 20 testing period cash balances requests from Banco Popular.                                                                                                | 0.40 | 595.00      | 238.00                |
| Chawla,Sonia          | Manager | 19-May-20       | T3 - Plan of Adjustment         | Participate in meeting to review documentation for Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019 in relation to creditor mediation.<br>Attendees: P. Garcia (EY), S. Chawla (EY), and S. Venkatramanan (EY). | 0.60 | 595.00      | 357.00                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss muni debt obligations, including CAE and operating, align with liens                                          | 0.50 | 595.00      | 297.50                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), J. Moran (EY), J. Dorgo (EY) to discuss CRIM, and muni loans and align on the work plan                                                                              | 0.70 | 595.00      | 416.50                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Prepare a schedule of existing CAE Muni loans for potential impact related to liquidity facility                                                                                                                          | 0.40 | 595.00      | 238.00                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Prepare a schedule of existing operating Muni loans for potential impact related to liquidity facility                                                                                                                    | 0.40 | 595.00      | 238.00                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Review of Act 29 nullification and liquidity facility to be included in Commonwealth's fiscal plan                                                                                                                        | 1.10 | 595.00      | 654.50                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Review of CAE Muni loans payment schedule for potential impact related to liquidity facility                                                                                                                              | 0.30 | 595.00      | 178.50                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Update Municipal section of Commonwealth's fiscal plan to reflect Act29 nullification and liquidity facility                                                                                                              | 0.20 | 595.00      | 119.00                |
| Cho,Kye H             | Manager | 19-May-20       | T3 - Long Term Projections      | Update Municipal section of Commonwealth's fiscal plan to reflect the pilot program                                                                                                                                       | 0.90 | 595.00      | 535.50                |
| Colonnese,Matthew     | Senior  | 19-May-20       | T3 - Long Term Projections      | Prepare of draft Fiscal Plans for all 10 Pilot Municipalities                                                                                                                                                             | 1.20 | 445.00      | 534.00                |
| Culp,Noelle B.        | Staff   | 19-May-20       | T3 - Creditor Mediation Support | Calculate impact of implementing marginal cut at 25% with 2000 threshold for retired ERS participants                                                                                                                     | 1.40 | 271.00      | 379.40                |
| Culp,Noelle B.        | Staff   | 19-May-20       | T3 - Creditor Mediation Support | Calculate impact of implementing marginal cut at 25% with 2000 threshold for ERS beneficiaries                                                                                                                            | 1.60 | 271.00      | 433.60                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss muni debt obligations, including CAE and operating, align with liens                                          | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), J. Moran (EY), J. Dorgo (EY) to discuss CRIM, and muni loans and align on the work plan                                                                              | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare revision 6 of CW May 2020 FP DRAFT_Ch17 Munis document based on team input                                                                                                                                        | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare a master document summarizing the documents provided through lien searches for Municipalities and team review                                                                                                     | 1.90 | 245.00      | 465.50                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare an update for the CW Chapter Input - Act 29 and Liquidity Facility v3.docx                                                                                                                                        | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare revision 2 of CW May 2020 FP DRAFT_Ch17 Munis document based on team input                                                                                                                                        | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare revision 3 of CW May 2020 FP DRAFT_Ch17 Munis document based on team input                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare revision 4 of CW May 2020 FP DRAFT_Ch17 Munis document based on team input                                                                                                                                        | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff   | 19-May-20       | T3 - Long Term Projections      | Prepare revision 5 of CW May 2020 FP DRAFT_Ch17 Munis document based on team input                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Dougherty,Ryan Curran | Senior  | 19-May-20       | T3 - Long Term Projections      | Participate in a call with R. Dougherty (EY) and R. Tan (EY) to analyze SRF revenues and expenses for all agencies and IFUCU's to provide necessary adjustments to fiscal plan.                                           | 0.60 | 445.00      | 267.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dougherty,Ryan Curran | Senior            | 19-May-20       | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY), and R. Tan (EY) to analyze SRF revenues and agencies for all agencies and all IFCU's to provide adjustments necessary to fiscal plan                                                                                       | 1.60 | 445.00      | 712.00                |
| Dougherty,Ryan Curran | Senior            | 19-May-20       | T3 - Long Term Projections      | Review draft Fiscal Plan document for sections related to measures.                                                                                                                                                                                                                                                                    | 1.10 | 445.00      | 489.50                |
| Galasso,Jenny M       | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to agree plan for finalization of stimulus comparison deliverables to FOMB and 1 page summaries                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Garcia,Francisco R.   | Senior Manager    | 19-May-20       | T3 - Plan of Adjustment         | Participate in meeting to review documentation for Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019 in relation to creditor mediation.<br>Attendees: P. Garcia (EY), S. Chawla (EY), and S. Venkatramanan (EY).                                                                                                              | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager    | 19-May-20       | T3 - Plan of Adjustment         | Review Proskauer's questions relating to the availability of supporting documents for cash balance presentations in response to creditor mediation requests.                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager    | 19-May-20       | T3 - Plan of Adjustment         | Draft communication email to Proskauer relating to provisioning of source documents for cash balance presentations.                                                                                                                                                                                                                    | 0.10 | 720.00      | 72.00                 |
| Glavin,Amanda Jane    | Staff             | 19-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 19-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 19-May-20       | T3 - Long Term Projections      | Update revenue forecasting entity report                                                                                                                                                                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), C. Good (EY), S. Levy (EY), S. Tajuddin (EY) to discuss Commonwealth fiscal plan chapter on paygo collections                                                                                                                                                                                  | 0.50 | 519.00      | 259.50                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss AFT calculations and Paygo collections                                                                                                                                                                                                                                 | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and C Good (EY) to discuss additional documentation around past FOMB monitoring of Paygo collections                                                                                                                                                                                          | 0.20 | 519.00      | 103.80                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Long Term Projections      | Review language edits in fiscal plan document pension section specific to request from N Jaresko (FOMB) to comment on Paygo compliance / collections                                                                                                                                                                                   | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Creditor Mediation Support | Revise calculated AFT damages payments to account for beginning of year assumed retirement                                                                                                                                                                                                                                             | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 19-May-20       | T3 - Long Term Projections      | Revise fiscal plan pension chapter to incorporate section summarizing historic paygo fee collection efforts with associated current debt levels                                                                                                                                                                                        | 2.20 | 519.00      | 1,141.80              |
| Jerneycic,Daniel J    | Partner/Principal | 19-May-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 870.00      | 1,566.00              |
| Kane,Collin           | Senior            | 19-May-20       | T3 - Long Term Projections      | Review JRS test life results for retiree participants incorporating revised data from Milliman                                                                                                                                                                                                                                         | 1.20 | 405.00      | 486.00                |
| Kane,Collin           | Senior            | 19-May-20       | T3 - Long Term Projections      | Review JRS test life results for active participants incorporating revised data from Milliman                                                                                                                                                                                                                                          | 1.90 | 405.00      | 769.50                |
| Kane,Collin           | Senior            | 19-May-20       | T3 - Long Term Projections      | Review JRS test life results for deferred vested participants incorporating revised data from Milliman                                                                                                                                                                                                                                 | 2.20 | 405.00      | 891.00                |
| Kebhaj,Suhaib         | Senior            | 19-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 445.00      | 178.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib         | Senior            | 19-May-20       | T3 - Long Term Projections | Provide detailed guidelines on how to submit request for Title XII unemployment insurance loan/advances to cover claims                                   | 2.70 | 445.00      | 1,201.50              |
| Kebhaj,Suhaib         | Senior            | 19-May-20       | T3 - Long Term Projections | Provide detailed guidelines on how to submit request for Title XII unemployment insurance loan/advances using the electronic system LARAS to cover claims | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior            | 19-May-20       | T3 - Long Term Projections | Provide example letter to submit Title XII advance requests                                                                                               | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 19-May-20       | T3 - Long Term Projections | Provide methodology for benchmarking exercise of Puerto Rico doing business index and sub indices                                                         | 2.30 | 445.00      | 1,023.50              |
| Khan,Muhammad Suleman | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with S Khan (EY) J Burr (EY) and McKinsey staff to discuss accounts receivables for PREPA in order to update the fiscal plan          | 0.40 | 445.00      | 178.00                |
| Kite,Samuel           | Senior            | 19-May-20       | T3 - Long Term Projections | Review revisions to ERS benefit formula coding in the valuation system that update from a flat cut to a marginal cut                                      | 2.30 | 405.00      | 931.50                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss payroll and inflation driven revisions to PRIDCO Fiscal Plan.                       | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revisions to PRIDCO Fiscal Plan based on new inflation assumptions data.            | 1.80 | 445.00      | 801.00                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss timeline for PRIDCO Fiscal Plan.                | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Review PRIDCO Surplus Update models.                                                                                                                      | 2.20 | 445.00      | 979.00                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Review revised PRIDCO Business Plan.                                                                                                                      | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Review revised PRIDCO Overview Presentation Deck.                                                                                                         | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan        | Senior            | 19-May-20       | T3 - Long Term Projections | Revise PRIDCO Fiscal Plan in accord with new actuarial assumptions and new inflation data.                                                                | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss payroll and inflation driven revisions to PRIDCO Fiscal Plan.                       | 1.80 | 445.00      | 801.00                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss revisions to PRIDCO Fiscal Plan based on new inflation assumptions data.            | 1.80 | 445.00      | 801.00                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss timeline for PRIDCO Fiscal Plan.                | 0.40 | 445.00      | 178.00                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Apply changes to the PRIDCO FP presentation to reflect comments internally addressed                                                                      | 1.20 | 445.00      | 534.00                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Prepare new exhibits for the PRIDCO FY2021 FP report                                                                                                      | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - External section - Bridge analyses (both charts and graphs)                                                | 2.10 | 445.00      | 934.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - External section - Projections and valuation (both charts and graphs)                                      | 1.30 | 445.00      | 578.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Instructions, cover pages and rearrangement of tabs                                                        | 0.90 | 445.00      | 400.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Review Consolidation Review Framework file received from FOMB                                                                                             | 0.70 | 445.00      | 311.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Review revised DDEC VTP assumptions to analyze impact on PRIDCO                                                                                           | 1.10 | 445.00      | 489.50                |
| Levine,Adam           | Senior            | 19-May-20       | T3 - Long Term Projections | Review revised PRIDCO FP overview presentation for FY2021                                                                                                 | 0.40 | 445.00      | 178.00                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), C. Good (EY), S. Levy (EY), S. Tajuddin (EY) to discuss Commonwealth fiscal plan chapter on paygo collections     | 0.50 | 721.00      | 360.50                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss AAFAF legislation relevant to pensions                                                 | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Review JRS COLA provisions for actuarial valuation model                                                                                                  | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Review description in fiscal plan narrative of pension paygo collection efforts                                                                           | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Review distribution of pension participant benefit levels for new fiscal plan exhibit                                                                     | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Review effect of timing of Social Security implementation on projected benefit levels for teachers                                                        | 0.90 | 721.00      | 648.90                |
| Levy,Sheva R          | Partner/Principal | 19-May-20       | T3 - Long Term Projections | Review Act 106-2017 provisions related to paygo collection responsibilities for fiscal plan narrative                                                     | 1.20 | 721.00      | 865.20                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James          | Executive Director | 19-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                           | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 19-May-20       | T3 - Long Term Projections      | Draft note on PR as state for UI proposes                                                                                                                                                                                                                                                                                              | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 19-May-20       | T3 - Long Term Projections      | Revenue QUEST revenue forecasts as of May 18                                                                                                                                                                                                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 19-May-20       | T3 - Long Term Projections      | Review additional information on PR as a state for Unemployment Insurance purposes                                                                                                                                                                                                                                                     | 0.30 | 810.00      | 243.00                |
| Malhotra,Gaurav       | Partner/Principal  | 19-May-20       | T3 - Creditor Mediation Support | Review of fiscal plan in connection with pension trust reserve                                                                                                                                                                                                                                                                         | 0.90 | 870.00      | 783.00                |
| Miles,Melissa J       | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 445.00      | 801.00                |
| Mizzi,Philip Mario    | Staff              | 19-May-20       | T3 - Long Term Projections      | Participate in call with D. Patel (EY), R. Young (EY), I. Parks (EY), P. Mizzi (EY), J. Galasso (EY), to agree plan for finalization of stimulus comparison deliverables to FOMB and 1 page summaries                                                                                                                                  | 0.40 | 245.00      | 98.00                 |
| Mizzi,Philip Mario    | Staff              | 19-May-20       | T3 - Long Term Projections      | Update the COVID Relief_Cost Breakdown excel tab and continued writing on the fund templates                                                                                                                                                                                                                                           | 2.90 | 245.00      | 710.50                |
| Mizzi,Philip Mario    | Staff              | 19-May-20       | T3 - Long Term Projections      | Continue to update the COVID Relief_Cost Breakdown excel tab and continued writing on the fund templates                                                                                                                                                                                                                               | 1.10 | 245.00      | 269.50                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss muni debt obligations, including CAE and operating, align with liens                                                                                                                                                       | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), J. Moran (EY), J. Dorgo (EY) to discuss CRIM, and muni loans and align on the work plan                                                                                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Review analysis provided by AAFAF to identify the outstanding balance and annual principal and interest payments that each municipality has for CAE and other operating loans                                                                                                                                                          | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Review lien searches conducted for 7 municipalities to identify if there are any liens that might impact the repayment of the short-term liquidity facility                                                                                                                                                                            | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Review municipalities' financial statements to identify any other loans that they have that might impact the issuance of the short-term liquidity facility                                                                                                                                                                             | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Update analysis on Cabo Rojo's revenue and expenses to incorporate feedback received from the client                                                                                                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier  | Senior             | 19-May-20       | T3 - Long Term Projections      | Update the municipal chapter in the CW fiscal plan to incorporate comments received from the client                                                                                                                                                                                                                                    | 1.30 | 445.00      | 578.50                |
| Morris,Michael Thomas | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with M. Morris (EY), and E. Stuber (EY) to discuss status of calculating exposure counts for TRS demographic experience study                                                                                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Morris,Michael Thomas | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with C. Nichols (EY), M. Morris (EY), and E. Stuber (EY) to discuss questions regarding calculation of exposure counts for TRS demographic experience study                                                                                                                                                        | 0.70 | 405.00      | 283.50                |
| Morris,Michael Thomas | Senior             | 19-May-20       | T3 - Long Term Projections      | Review system provided data to develop TRS termination exposure counts for experience study                                                                                                                                                                                                                                            | 2.30 | 405.00      | 931.50                |
| Morris,Michael Thomas | Senior             | 19-May-20       | T3 - Long Term Projections      | Review system provided data to develop TRS retirement exposure counts for experience study                                                                                                                                                                                                                                             | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 19-May-20       | T3 - Long Term Projections      | Unemployment Trust - Review and compiling regulations and provisions for Puerto to take loans from the US Treasury to capitalize the PR Trust fund                                                                                                                                                                                     | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R      | Executive Director | 19-May-20       | T3 - Long Term Projections      | Unemployment Trust - Continued - identifying provisions, interest rates, timing, regulations sample request letter, electronic loan repayment                                                                                                                                                                                          | 2.30 | 810.00      | 1,863.00              |
| Mullins,Daniel R      | Executive Director | 19-May-20       | T3 - Long Term Projections      | Unemployment Trust - Continued - assembling and reviewing provisions developing a summary and forwarding package to FOMB                                                                                                                                                                                                               | 1.10 | 810.00      | 891.00                |
| Mullins,Daniel R      | Executive Director | 19-May-20       | T3 - Long Term Projections      | Fiscal Plan - Final macro estimates, treatment of deferred fy2020 revenue                                                                                                                                                                                                                                                              | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 19-May-20       | T3 - Long Term Projections        | Fiscal Plan - revenue estimations, treatment of deferred revenue, adjustment of prior year unpaid elderly credit, conference call with FOMB                                                                                                                                                                                            | 0.50 | 810.00      | 405.00                |
| Mullins, Daniel R   | Executive Director | 19-May-20       | T3 - Long Term Projections        | Emergency Procurement - best practices from NASPO, OECD or EU                                                                                                                                                                                                                                                                          | 0.90 | 810.00      | 729.00                |
| Neziroski, David    | Staff              | 19-May-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for April application                                                                                                                                                                                                                                                                                     | 2.60 | 245.00      | 637.00                |
| Nguyen, Jimmy       | Staff              | 19-May-20       | T3 - Creditor Mediation Support   | Revise calculation of TRS paygo costs for deferred vested participants based on the alternative marginal cut design                                                                                                                                                                                                                    | 1.20 | 271.00      | 325.20                |
| Nguyen, Jimmy       | Staff              | 19-May-20       | T3 - Creditor Mediation Support   | Revise calculation of TRS paygo costs for VTP participants based on the alternative marginal cut design                                                                                                                                                                                                                                | 1.60 | 271.00      | 433.60                |
| Nguyen, Jimmy       | Staff              | 19-May-20       | T3 - Creditor Mediation Support   | Revise calculation of TRS paygo costs for retirees participants based on the alternative marginal cut design                                                                                                                                                                                                                           | 1.90 | 271.00      | 514.90                |
| Nichols, Carly      | Manager            | 19-May-20       | T3 - Long Term Projections        | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss questions regarding calculation of exposure counts for TRS demographic experience study                                                                                                                                                           | 0.70 | 519.00      | 363.30                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate in a working session with R. Dougherty (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY), and R. Tan (EY) to analyze SRF revenues and agencies for all agencies and all IFCU's to provide adjustments necessary to fiscal plan                                                                                       | 1.60 | 720.00      | 1,152.00              |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss how the FP has modeled the transfer of the slot machine revenue from Tourism to Gaming commission                                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jeremycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 720.00      | 1,296.00              |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss final decisions to be included in the fiscal plan                                                                                                                                                                                                              | 0.30 | 720.00      | 216.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate on call with N. Lawson (McKinsey), S. Panagiotakis (EY) and S. Sarna (EY) to review select SRF and IFCU revenue adjustments to be provided to be incorporated to fiscal plan                                                                                                                                               | 0.70 | 720.00      | 504.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Draft email summarizing all the revisions that must be made to the FP model for special revenue funds.                                                                                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Draft ppt presentation summarizing all the key outstanding issues that prevent us from locking the fiscal plan and providing recommendations on solutions.                                                                                                                                                                             | 1.30 | 720.00      | 936.00                |
| Panagiotakis, Sofia | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Review FP word document to provide comments on the agency efficiency section.                                                                                                                                                                                                                                                          | 1.20 | 720.00      | 864.00                |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to agree plan for finalization of stimulus comparison deliverables to FOMB and 1 page summaries                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Participate in call with R. Tague (EY), K. Cho (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss muni debt obligations, including CAE and operating, align with liens                                                                                                                                                       | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Further analysis of the difference between Rep Gonzalez and FOMB. Breaking out presentation into further detail.                                                                                                                                                                                                                       | 1.60 | 595.00      | 952.00                |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Prepare appendix for presentation on Stimulus payments                                                                                                                                                                                                                                                                                 | 2.30 | 595.00      | 1,368.50              |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Prepare summary presentation of non-covid federal stimulus                                                                                                                                                                                                                                                                             | 1.40 | 595.00      | 833.00                |
| Parks, Ian          | Manager            | 19-May-20       | T3 - Long Term Projections        | Update graphs for Muni to insert into CW FP                                                                                                                                                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Patel, Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to agree plan for finalization of stimulus comparison deliverables to FOMB and 1 page summaries                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections        | Finalize and send COVID and disaster funding summary document to N Jaresko (FOMB)                                                                                                                                                                                                                                                      | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Patel,Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Research and respond to request from S Negron (FOMB) to review Emergency Support Relief Package funds as described in draft FOMB fiscal plan                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review and update detailed COVID Fed Funds comparison summary against CW and Rep Gonzalez figures at request of FOMB staff                                                                                                                                                                                                             | 1.20 | 720.00      | 864.00                |
| Patel,Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review and update FEMA and Non-FEMA COR3 tracker against Rep Gonzalez summary at request of FOMB staff                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Patel,Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review details in COVID Fed Funding one-pager status tracker workbook and provide feedback for updates to format and data                                                                                                                                                                                                              | 1.10 | 720.00      | 792.00                |
| Patel,Deven V.     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review notes and draft presentation addressing foreign tax incentive program evolution and impact on PR at request of FOMB staff                                                                                                                                                                                                       | 0.40 | 720.00      | 288.00                |
| Quach,TranLinh     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review of impact on JRS sample life beneficiary calculation of removing COLA                                                                                                                                                                                                                                                           | 0.30 | 655.00      | 196.50                |
| Quach,TranLinh     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review valuation system individual output for JRS to compare costs pre/post medical benefits                                                                                                                                                                                                                                           | 0.40 | 655.00      | 262.00                |
| Quach,TranLinh     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review of JRS actives medical benefits in comparison to system reports                                                                                                                                                                                                                                                                 | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review of JRS liability allocated to beneficiaries for consistency with system reports                                                                                                                                                                                                                                                 | 0.60 | 655.00      | 393.00                |
| Quach,TranLinh     | Senior Manager     | 19-May-20       | T3 - Long Term Projections | Review of demographic data from revised paygo calculations to assess consistency with system reports                                                                                                                                                                                                                                   | 0.80 | 655.00      | 524.00                |
| Rai,Aman           | Staff              | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I. | Senior             | 19-May-20       | T3 - Plan of Adjustment    | Update strategy for rollover procedures to obtain cash balances for the 06 30 20 testing period by incorporating additional testing procedures.                                                                                                                                                                                        | 0.90 | 445.00      | 400.50                |
| Ramirez,Jessica I. | Senior             | 19-May-20       | T3 - Plan of Adjustment    | Reconcile supporting workbook associated against cash balances presentation for the 3/31/20 testing period.                                                                                                                                                                                                                            | 1.90 | 445.00      | 845.50                |
| Rubin,Joshua A.    | Staff              | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                            | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.    | Staff              | 19-May-20       | T3 - Long Term Projections | Add the ability for users to input weights into Excel Spreadsheet ranking States and US Cities based location quotient and share of total employment in specific industries to Prepare composite scores for each geographic location                                                                                                   | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.    | Staff              | 19-May-20       | T3 - Long Term Projections | Add World Bank Doing Business data for Puerto Rico to Excel spreadsheet to rank US Cities based on Doing Business Report indices                                                                                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.    | Staff              | 19-May-20       | T3 - Long Term Projections | Prepare spreadsheet to rank US Cities based on ASU & World Bank Doing Business Report indices                                                                                                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.    | Staff              | 19-May-20       | T3 - Long Term Projections | Modify scoring of States and US Cities in Benchmarking tool to measure difference from Puerto Rico's location quotients and shares of total employment                                                                                                                                                                                 | 1.10 | 245.00      | 269.50                |
| Santambrogio,Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections | Participate in call with J Santambrogio (EY) and S Tajuddin (EY) and G Maldonado and V Bernal (FOMB) to discuss process letter                                                                                                                                                                                                         | 0.40 | 810.00      | 324.00                |
| Santambrogio,Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 810.00      | 1,458.00              |
| Santambrogio,Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections | Review assumptions on teacher retirements as an input to TRS pension paygo payments                                                                                                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections | Review draft PRIDCO fiscal plan process letter                                                                                                                                                                                                                                                                                         | 0.30 | 810.00      | 243.00                |
| Santambrogio,Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections | Review proposal submitted by DDEC for voluntary transition program                                                                                                                                                                                                                                                                     | 0.40 | 810.00      | 324.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan  | Executive Director | 19-May-20       | T3 - Long Term Projections      | Review updated version of PRIDCO draft fiscal plan presentation                                                                                                                                                                                                                                                                      | 0.80 | 810.00      | 648.00                |
| Sarna, Shavi        | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY), and R. Tan (EY) to analyze SRF revenues and agencies for all agencies and all IFUCU's to provide adjustments necessary to fiscal plan                                                                                    | 1.60 | 720.00      | 1,152.00              |
| Sarna, Shavi        | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jeremey (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 720.00      | 1,296.00              |
| Sarna, Shavi        | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate on call with N. Lawson (McKinsey), S. Panagiotakis (EY) and S. Sarna (EY) to review select SRF and IFUCU revenue adjustments to be provided to be incorporated to fiscal plan                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Stuber, Emily Grace | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with M. Morris (EY), and E. Stuber (EY) to discuss status of calculating exposure counts for TRS demographic experience study                                                                                                                                                                                    | 0.30 | 405.00      | 121.50                |
| Stuber, Emily Grace | Senior             | 19-May-20       | T3 - Long Term Projections      | Participate in call with C. Nichols (EY), M. Morris (EY), and E. Stuber (EY) to discuss questions regarding calculation of exposure counts for TRS demographic experience study                                                                                                                                                      | 0.70 | 405.00      | 283.50                |
| Stuber, Emily Grace | Senior             | 19-May-20       | T3 - Long Term Projections      | Review exposure count calculations for TRS demographic experience study                                                                                                                                                                                                                                                              | 1.40 | 405.00      | 567.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss muni projected FY21-FY25 subset analysis                                                                                                                                                                                                                       | 0.20 | 720.00      | 144.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), C. Good (EY), S. Levy (EY), S. Tajuddin (EY) to discuss Commonwealth fiscal plan chapter on paygo collections                                                                                                                                                                                | 0.50 | 720.00      | 360.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), G. Ojeda (FOMB), C. Yamin (AAFAF) to discuss CRIM muni loan status and CAE documentation                                                                                                                                                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY) to discuss muni debt obligations, including CAE and operating, align with liens                                                                                                                                                     | 0.50 | 720.00      | 360.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), K. Cho (EY), J. Moran (EY), J. Dorgo (EY) to discuss CRIM, and muni loans and align on the work plan                                                                                                                                                                                         | 0.70 | 720.00      | 504.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), G. Ojeda (FOMB), J. El Koury (FOMB) to discuss DRA discussions and additional muni liens identified                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), P. Possinger (Proskauer), I. Collazo (O&B), G. Ojeda (FOMB), J. El Koury (FOMB), N. Jaresko (FOMB) to discuss CRIM muni loan and lien issues                                                                                                                                                 | 0.50 | 720.00      | 360.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review draft Commonwealth fiscal plan language on pension reform to comments on edits required                                                                                                                                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review FY21-FY25 projected muni analysis for muni meeting to be held May 19                                                                                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review municipality lien searches obtained by O&B for consideration on CRIM muni loan                                                                                                                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review Proskauer comments regarding CW FP muni chapter related to Act 29 language                                                                                                                                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review Proskauer comments to Commonwealth fiscal plan municipalities chapter                                                                                                                                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                             | 0.20 | 720.00      | 144.00                |
| Tague, Robert       | Senior Manager     | 19-May-20       | T3 - Long Term Projections      | Review revised muni chapter in CW fiscal plan to edit prior to sending to FOMB for consideration                                                                                                                                                                                                                                     | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Participate in call with J Santambrogio (EY) and S Tajuddin (EY) and G Maldonado and V Bernal (FOMB) to discuss process letter                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Participate in call with R. Tague (EY), C. Good (EY), S. Levy (EY), S. Tajuddin (EY) to discuss Commonwealth fiscal plan chapter on paygo collections                                                                                                                                                                                  | 0.50 | 720.00      | 360.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Participate in call with V. Bernal (FOMB), S. Tajuddin (EY), A. Levine (EY) and T. Leonis (EY) to discuss timeline for PRIDCO Fiscal Plan.                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Review CW fiscal plan comments from client re: delinquent paygo payments by employers                                                                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Review edits from J Santambrogio re: fiscal plan presentation for PRIDCO                                                                                                                                                                                                                                                               | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Expert Testimony           | Review pension trust model for 2004 motion                                                                                                                                                                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Revise fiscal plan process letter for PRIDCO                                                                                                                                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tajuddin, Salman Naveed | Senior Manager    | 19-May-20       | T3 - Long Term Projections      | Participate in call with S Tajuddin (EY) and C Good (EY) to discuss additional documentation around past FOMB monitoring of Paygo collections                                                                                                                                                                                          | 0.20 | 720.00      | 144.00                |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                               | 0.40 | 595.00      | 238.00                |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in a call with R. Dougherty (EY) and R. Tan (EY) to analyze SRF revenues and expenses for all agencies and IFUCU's to provide necessary adjustments to fiscal plan.                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Long Term Projections      | Participate in a working session with R. Dougherty (EY), S. Panagiotakis (EY), J. Burr (EY), S. Sarna (EY), and R. Tan (EY) to analyze SRF revenues and agencies for all agencies and all IFUCU's to provide adjustments necessary to fiscal plan                                                                                      | 1.60 | 595.00      | 952.00                |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Long Term Projections      | Analyze agencies and IFUCU's that have negative deficits to identify reasons and corrections necessary to maintain neutrality in the fiscal plan long term projections.                                                                                                                                                                | 1.30 | 595.00      | 773.50                |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                               | 1.70 | 595.00      | 1,011.50              |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Long Term Projections      | Analyze mapping of FY21 SRF budget for each agency revenues based on latest fiscal plan submitted to incorporate revenues and measures.                                                                                                                                                                                                | 1.70 | 595.00      | 1,011.50              |
| Tan, Riyandi            | Manager           | 19-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                                                                               | 2.30 | 595.00      | 1,368.50              |
| Vaccaro, Philip         | Partner/Principal | 19-May-20       | T3 - Long Term Projections      | Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), N. Irizarry (FOMB), P. Vaccaro (EY), D. Jerneycic (EY), P. Blanco (EY), M. Miles (EY), T. Bradley (EY), J. Santambrogio (EY), S. Sarna (EY) and S. Panagiotakis (EY) to discuss the special education expenditures and other non-personnel expenses | 1.80 | 870.00      | 1,566.00              |
| Venkatramanan, Siddhu   | Manager           | 19-May-20       | T3 - Plan of Adjustment         | Review restriction documentation produced for Proskauer in response to creditor mediation requests for Plan of Adjustment accounts as of 06/30/2019 and 12/31/2019.                                                                                                                                                                    | 2.40 | 595.00      | 1,428.00              |
| Venkatramanan, Siddhu   | Manager           | 19-May-20       | T3 - Plan of Adjustment         | Review script to produce cash documentation for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                                                                                                        | 2.20 | 595.00      | 1,309.00              |
| Venkatramanan, Siddhu   | Manager           | 19-May-20       | T3 - Plan of Adjustment         | Participate in meeting to review documentation for Plan of Adjustment accounts as of 6/30/2019 and 12/31/2019 in relation to creditor mediation. Attendees: P. Garcia (EY), S. Chawla (EY), and S. Venkatramanan (EY).                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Young, Ryan             | Staff             | 19-May-20       | T3 - Long Term Projections      | Participate in call with D Patel (EY), R Young (EY), I Parks (EY), P Mizzi (EY), J Galasso (EY), to agree plan for finalization of stimulus comparison deliverables to FOMB and 1 page summaries                                                                                                                                       | 0.40 | 245.00      | 98.00                 |
| Young, Ryan             | Staff             | 19-May-20       | T3 - Long Term Projections      | Update COVID fed stimulus summary section on Hospitals & Healthcare CARES Act funding                                                                                                                                                                                                                                                  | 2.60 | 245.00      | 637.00                |
| Young, Ryan             | Staff             | 19-May-20       | T3 - Long Term Projections      | Update COVID fed stimulus summary section on Law enforcement CARES Act funding                                                                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Young,Ryan            | Staff             | 19-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on State & Local government CARES Act funding                                                                                                                                                                                                | 2.10 | 245.00      | 514.50                |
| Young,Ryan            | Staff             | 19-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on Unemployment CARES Act funding                                                                                                                                                                                                            | 1.70 | 245.00      | 416.50                |
| Zhao,Leqi             | Staff             | 19-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the data needs for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                            | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener   | Senior Manager    | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener   | Senior Manager    | 20-May-20       | T3 - Long Term Projections | Review literature on state budget requirements and binding constraints Alabama-Maine                                                                                                                                                                                                   | 2.90 | 720.00      | 2,088.00              |
| Aubourg,Rene Wiener   | Senior Manager    | 20-May-20       | T3 - Long Term Projections | Review literature on state budget requirements and binding constraints Maryland - Wyoming                                                                                                                                                                                              | 2.80 | 720.00      | 2,016.00              |
| Ban,Menuka            | Manager           | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.      | Senior            | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.      | Senior            | 20-May-20       | T3 - Long Term Projections | Reformat procurement document                                                                                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Berger,Daniel L.      | Senior            | 20-May-20       | T3 - Long Term Projections | Update procurement best practices research document to include executive orders                                                                                                                                                                                                        | 2.60 | 445.00      | 1,157.00              |
| Berger,Daniel L.      | Senior            | 20-May-20       | T3 - Long Term Projections | Update procurement best practices document to include new regulations from PR                                                                                                                                                                                                          | 2.30 | 445.00      | 1,023.50              |
| Burr,Jeremy           | Manager           | 20-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Burr (EY) to discuss the surplus and deficits of SIFC, PBA, DTOP, and PRITA based on the new revenue forecasts in the fiscal plan                                                                         | 1.00 | 595.00      | 595.00                |
| Burr,Jeremy           | Manager           | 20-May-20       | T3 - Long Term Projections | Provide feedback on the additional fiscal plan changes deck to incorporate additional revenue sources of revenue                                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan         | Senior            | 20-May-20       | T3 - Plan of Adjustment    | Prepare Relativity data export as of 05/20/2020 to reconcile changes in accounts reported as of March 31, 2020, testing period.                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Chawla,Sonia          | Manager           | 20-May-20       | T3 - Plan of Adjustment    | Review restrictions support for Department of Treasury account x857 to respond to questions from R. Kim (Proskauer).                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 20-May-20       | T3 - Plan of Adjustment    | Send restrictions support for Department of Treasury account x857 to R. Kim (Proskauer).                                                                                                                                                                                               | 0.10 | 595.00      | 59.50                 |
| Chawla,Sonia          | Manager           | 20-May-20       | T3 - Plan of Adjustment    | Review compilation of source documents to support cash and restrictions balances at an account level for POA DS information as of June 30, 2019 and Dec 31, 2019 in response to creditor mediation litigation requests.                                                                | 2.10 | 595.00      | 1,249.50              |
| Chawla,Sonia          | Manager           | 20-May-20       | T3 - Plan of Adjustment    | Send email to E. Chernus (Proskauer) with information regarding compiled source documents to support cash and restrictions balances at an account level for POA DS information as of June 30, 2019 and Dec 31, 2019 in response to creditor mediation litigation requests.             | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 20-May-20       | T3 - Plan of Adjustment    | Prepare list of HTA and PREPA accounts to obtain source documents to support cash and restrictions balances at an account level for POA DS information as of June 30, 2019 and Dec 31, 2019 in response to Proskauer requests for creditor mediation.                                  | 0.20 | 595.00      | 119.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-May-20       | T3 - Long Term Projections | Evaluate cares act materials for forecast adjustment                                                                                                                                                                                                                                   | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 20-May-20       | T3 - Long Term Projections | Make additional edits to revenue section of the 2020 fiscal plan                                                                                                                                                                                                                       | 1.90 | 870.00      | 1,653.00              |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title   | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------|---------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Cho,Kye H           | Manager | 20-May-20       | T3 - Long Term Projections      | Review of executive summary of existing loans of CRIM and Municipalities for potential impact related to liquidity facility                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Cho,Kye H           | Manager | 20-May-20       | T3 - Long Term Projections      | Review of FOMB response to OMB related to a budgetary reprogramming request submitted by the Department of Housing through OMB to FOMB in the amount of \$50m from FY20 cost share reserve to fund reconstruction and revitalization projects for five municipalities in the South West region of the island. | 0.40 | 595.00      | 238.00                |
| Cho,Kye H           | Manager | 20-May-20       | T3 - Long Term Projections      | Review of loan documents related to CRIM loans from GDB for potential impact related to liquidity facility                                                                                                                                                                                                    | 2.30 | 595.00      | 1,368.50              |
| Cho,Kye H           | Manager | 20-May-20       | T3 - Long Term Projections      | Review of Municipal summary presentation for Chairman's meeting with majors from Guaynabo, Orocovis, Juncos, Bayamon, Ponce, San Sebastian, Arecibo, Toa Baja, and Naguabo regarding act 29 nullification and liquidity facility                                                                              | 1.40 | 595.00      | 833.00                |
| Culp,Noelle B.      | Staff   | 20-May-20       | T3 - Long Term Projections      | Revise fiscal plan calculations to reflect exclusion of agency code 218 from Commonwealth fiscal plan results                                                                                                                                                                                                 | 0.80 | 271.00      | 216.80                |
| Culp,Noelle B.      | Staff   | 20-May-20       | T3 - Long Term Projections      | Revise fiscal plan calculations to reflect exclusion of agency code 219 from Commonwealth fiscal plan results                                                                                                                                                                                                 | 0.90 | 271.00      | 243.90                |
| Culp,Noelle B.      | Staff   | 20-May-20       | T3 - Creditor Mediation Support | Update fiscal plan workbook to reflect the marginal cut at 25% with 2000 threshold for ERS                                                                                                                                                                                                                    | 1.30 | 271.00      | 352.30                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Add administration determination 20-14 to document library for team review                                                                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Add Executive Order 2020-40 to document library for team review                                                                                                                                                                                                                                               | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Add FOMB Letters May 13 to May 20 to document library for team review                                                                                                                                                                                                                                         | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Add informative bulletin 20-13 to document library for team review                                                                                                                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Add informative bulletin 20-14 to document library for team review                                                                                                                                                                                                                                            | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Prepare a fifth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                                                      | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Prepare a fourth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                                                     | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Prepare an 12th update to the government approved actions presentation based on team input                                                                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Prepare an 13th update to the government approved actions presentation based on team input                                                                                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Review AAFAF approval on CRIM request for loan payment moratorium for input into CRIM loan summary document                                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Review AAFAF summary memo on CRIM loans for input into CRIM loan summary document                                                                                                                                                                                                                             | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for administration determination 20-14 for team review                                                                                                                                                                                                                   | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for Executive Order 2020-40 for team review                                                                                                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for FOMB Letters May 13 to May 20 for team review                                                                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for informative bulletin 20-13 for team review                                                                                                                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Review and prepare executive summary for informative bulletin 20-14 for team review                                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Review CRIM request for loan payment moratorium for input into CRIM loan summary document                                                                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Review GDB approval on CRIM request for loan payment moratorium for input into CRIM loan summary document                                                                                                                                                                                                     | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Long Term Projections      | Review Governor Approval CRIM request for loan payment moratorium for input into CRIM loan summary document                                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English administration determination 20-14 for team review                                                                                                                                                                                                                          | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English Executive Order 2020-40 for team review                                                                                                                                                                                                                                     | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James | Staff   | 20-May-20       | T3 - Plan of Adjustment         | Translate from Spanish to English informative bulletin 20-13 for team review                                                                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|---------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James | Staff             | 20-May-20       | T3 - Plan of Adjustment    | Translate from Spanish to English informative bulletin 20-14 for team review                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Garcia,Francisco R. | Senior Manager    | 20-May-20       | T3 - Plan of Adjustment    | Review analysis of cash and restrictions balances supporting documentation for POA DS information in response to creditor mediation litigation requests.                                                                                                                               | 0.60 | 720.00      | 432.00                |
| Glavin,Amanda Jane  | Staff             | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane  | Staff             | 20-May-20       | T3 - Long Term Projections | Research emergency procurement in the US                                                                                                                                                                                                                                               | 1.80 | 245.00      | 441.00                |
| Good JR,Clark E     | Manager           | 20-May-20       | T3 - Long Term Projections | Revise fiscal plan pension chapter to incorporate S Tajuddin (EY) feedback on paygo fee interpretation                                                                                                                                                                                 | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E     | Manager           | 20-May-20       | T3 - Long Term Projections | Review final pension chapter 18.3 to assess reordering of information / document flow based on team feedback                                                                                                                                                                           | 0.40 | 519.00      | 207.60                |
| Good JR,Clark E     | Manager           | 20-May-20       | T3 - Long Term Projections | Revise fiscal plan pension chapter to incorporate R Tague (EY) feedback on paygo fee interpretation                                                                                                                                                                                    | 0.40 | 519.00      | 207.60                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Analyze Puerto rico economic base employment concentration at 6-digit industry NAICS for select major industries                                                                                                                                                                       | 1.70 | 445.00      | 756.50                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Analyze Puerto Rico economic base in terms of industry employment concentration                                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Analyze Puerto Rico economic base in terms of industry labor income                                                                                                                                                                                                                    | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Analyze Puerto Rico economic base in terms of number and size of establishments                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Kebhaj,Suhaib       | Senior            | 20-May-20       | T3 - Long Term Projections | Analyze Puerto Rico industry concentration and gap compared to other US jurisdictions                                                                                                                                                                                                  | 2.40 | 445.00      | 1,068.00              |
| Kite,Samuel         | Senior            | 20-May-20       | T3 - Long Term Projections | Review sample life output from valuation system calculations to confirm marginal cut updates were incorporated appropriately                                                                                                                                                           | 2.20 | 405.00      | 891.00                |
| Leonis,Temisan      | Senior            | 20-May-20       | T3 - Long Term Projections | Review COVID Impact Forecast to PRIDCO Liquidity models.                                                                                                                                                                                                                               | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan      | Senior            | 20-May-20       | T3 - Long Term Projections | Review PRIDCO Liquidity Plan models.                                                                                                                                                                                                                                                   | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan      | Senior            | 20-May-20       | T3 - Long Term Projections | Review Release Summary of the Certified 2020 Commonwealth Fiscal Plan models.                                                                                                                                                                                                          | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan      | Senior            | 20-May-20       | T3 - Long Term Projections | Review the Commonwealth Revenue Funds and Federal Budget for FY19 as it relates to PRIDCO.                                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan      | Senior            | 20-May-20       | T3 - Long Term Projections | Review YTD Liquidity Variance in PRIDCO models.                                                                                                                                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - External and internal sections - Cover Pages and instructions                                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - External section - Bridge analyses (both charts and graphs)                                                                                                                                                                             | 1.10 | 445.00      | 489.50                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Internal section - Bridge analysis section                                                                                                                                                                                              | 1.70 | 445.00      | 756.50                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Internal section - Government baseline projections                                                                                                                                                                                      | 1.20 | 445.00      | 534.00                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - internal section - Government restructuring case                                                                                                                                                                                        | 1.40 | 445.00      | 623.00                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Internal section - PRIDCO fiscal plan projections                                                                                                                                                                                       | 1.10 | 445.00      | 489.50                |
| Levine,Adam         | Senior            | 20-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Internal section - Valuation section                                                                                                                                                                                                    | 1.40 | 445.00      | 623.00                |
| Levy,Sheva R        | Partner/Principal | 20-May-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and M Lopez (FOMB) to discuss additional updates needed to pension section of fiscal plan                                                                                                                                                         | 0.30 | 721.00      | 216.30                |
| Levy,Sheva R        | Partner/Principal | 20-May-20       | T3 - Long Term Projections | Review treatment of HTA in fiscal plan paygo projections                                                                                                                                                                                                                               | 0.30 | 721.00      | 216.30                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levy,Sheva R          | Partner/Principal  | 20-May-20       | T3 - Long Term Projections        | Review updates to description of Social Security working group in fiscal plan                                                                                                                                                                                                          | 0.40 | 721.00      | 288.40                |
| Levy,Sheva R          | Partner/Principal  | 20-May-20       | T3 - Long Term Projections        | Review e-mail response to McKinsey regarding application of cut to HTA                                                                                                                                                                                                                 | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 20-May-20       | T3 - Long Term Projections        | Review updates to paygo compliance section of fiscal plan                                                                                                                                                                                                                              | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 20-May-20       | T3 - Plan of Adjustment           | Participate in call with C Ortiz (FOMB), A Yoshimura (Ankura), A Rossey (Hacienda), M Lopez (FOMB) and S Levy (EY) to discuss Defined Contribution plan implementation questions                                                                                                       | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R          | Partner/Principal  | 20-May-20       | T3 - Long Term Projections        | Review fiscal plan updates related to defined contribution plan implementation                                                                                                                                                                                                         | 0.90 | 721.00      | 648.90                |
| Mackie,James          | Executive Director | 20-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 20-May-20       | T3 - Long Term Projections        | Compare revenue forecasts in preparation for revenue data call w/ QUEST & RAS and FOMB                                                                                                                                                                                                 | 0.80 | 810.00      | 648.00                |
| Mackie,James          | Executive Director | 20-May-20       | T3 - Long Term Projections        | Review chapter 15 of Fiscal Plan in order to provide comments to team                                                                                                                                                                                                                  | 1.30 | 810.00      | 1,053.00              |
| Mizzi,Philip Mario    | Staff              | 20-May-20       | T3 - Long Term Projections        | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to update summary analysis boxes and run through word document                                                                                                                                                   | 1.50 | 245.00      | 367.50                |
| Moran-Eserski,Javier  | Senior             | 20-May-20       | T3 - Long Term Projections        | Review the latest deck to be used for the meeting with the Mayors to provide feedback                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Morris,Michael Thomas | Senior             | 20-May-20       | T3 - Long Term Projections        | Participate in call with M Morris (EY), and E Stuber (EY) to discuss process for calculating actual retirements/terminations for TRS demographic experience study                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Morris,Michael Thomas | Senior             | 20-May-20       | T3 - Long Term Projections        | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss initial results for actual retirement/termination counts for TRS demographic experience study                                                                                                     | 0.70 | 405.00      | 283.50                |
| Morris,Michael Thomas | Senior             | 20-May-20       | T3 - Long Term Projections        | Analyze actual vs expected retirement experience for TRS in 2 prior fiscal years (FY18/FY19)                                                                                                                                                                                           | 2.40 | 405.00      | 972.00                |
| Morris,Michael Thomas | Senior             | 20-May-20       | T3 - Long Term Projections        | Analyze actual vs expected termination experience for TRS in 2 prior fiscal years (FY18/FY19)                                                                                                                                                                                          | 2.60 | 405.00      | 1,053.00              |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | COVID-19 Teams tasking and analysis requirement refinement for today's deliverables, follow-on continued tasking meeting with sub groups on emergency procurement, municipalities, benchmarking and CDBG-DR (0.6)                                                                      | 0.60 | 810.00      | 486.00                |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Detail Revenue Data Interpretations review of Hacienda data for inconsistencies and tab and headings                                                                                                                                                                                   | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Detail Revenue Data Interpretations review of Hacienda data for inconsistencies and tab and headings call with FOMB on identification of source tab fields                                                                                                                             | 0.30 | 810.00      | 243.00                |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Emergency Procurement - Review and edit of initial report                                                                                                                                                                                                                              | 2.10 | 810.00      | 1,701.00              |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Emergency Procurement - Report extension - specification of additional content and drafting supplemental content (including NASPO guidance for emergencies, introduction and MI, CA, VA case studies)                                                                                  | 2.90 | 810.00      | 2,349.00              |
| Mullins,Daniel R      | Executive Director | 20-May-20       | T3 - Long Term Projections        | Emergency Procurement - Report extension - incorporation of provisions of ASG detailed procurement regulations, incorporation of implications of ASG Circular 2020-003, incorporation of implications of ASG Circular 2020-07, incorporation of EO-2020-24                             | 2.90 | 810.00      | 2,349.00              |
| Neziroski,David       | Staff              | 20-May-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for April application                                                                                                                                                                                                                                     | 2.40 | 245.00      | 588.00                |
| Nguyen,Jimmy          | Staff              | 20-May-20       | T3 - Creditor Mediation Support   | Revise the calculation coding for TRS LOA participants to consider an alternative marginal cut                                                                                                                                                                                         | 0.40 | 271.00      | 108.40                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Nguyen, Jimmy       | Staff          | 20-May-20       | T3 - Creditor Mediation Support | Revise the calculation coding for TRS non-LOA participants to consider an alternative marginal cut                                                                                                             | 1.40 | 271.00      | 379.40                |
| Nichols, Carly      | Manager        | 20-May-20       | T3 - Long Term Projections      | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss initial results for actual retirement/termination counts for TRS demographic experience study                             | 0.70 | 519.00      | 363.30                |
| Nichols, Carly      | Manager        | 20-May-20       | T3 - Long Term Projections      | Review potential unusual data circumstances for TRS that may impact ability to identify retirement and termination eligibilities in system-provided files for determination of actuarial experience            | 1.10 | 519.00      | 570.90                |
| Nichols, Carly      | Manager        | 20-May-20       | T3 - Creditor Mediation Support | Review changes to TRS cash flows for measurement of alternative cut of 25% of excess above \$2,000 for costs provided to FOMB                                                                                  | 1.40 | 519.00      | 726.60                |
| Panagiotakis, Sofia | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Burr (EY) to discuss the surplus and deficits of SIFC, PBA, DTOP, and PRITA based on the new revenue forecasts in the fiscal plan | 1.00 | 720.00      | 720.00                |
| Panagiotakis, Sofia | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Draft email summarizing revisions that are necessary in the 2020 draft FP                                                                                                                                      | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Participate in call with G. Maldonado (FOMB) to discuss the GF decisions that are needed to lock the FP model                                                                                                  | 0.90 | 720.00      | 648.00                |
| Panagiotakis, Sofia | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review FY20 SRF expense decisions that don't have a corresponding revenue impact in the draft 2020 FP                                                                                                          | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review the draft FP word document to provide comments                                                                                                                                                          | 1.20 | 720.00      | 864.00                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY) and D Patel (EY) to review Fed Funds trackers document                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to update summary analysis boxes and run through word document                                                                           | 1.50 | 595.00      | 892.50                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Edit analysis of business incentive taxes on PR for presentation                                                                                                                                               | 1.30 | 595.00      | 773.50                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Edit analysis of economic stabilization act of PR for presentation                                                                                                                                             | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Edit analysis of transit and infrastructure on PR for presentation                                                                                                                                             | 1.40 | 595.00      | 833.00                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Edit analysis of unemployment insurance on PR for presentation                                                                                                                                                 | 1.70 | 595.00      | 1,011.50              |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Edit summary of federal stimulus on PR for presentation                                                                                                                                                        | 1.20 | 595.00      | 714.00                |
| Parks, Ian          | Manager        | 20-May-20       | T3 - Long Term Projections      | Research municipal cost savings by consolidating Trash services for munis for A Cruz (FOMB). Summarizing merger of Louisville Kentucky and the results after 10 years                                          | 2.60 | 595.00      | 1,547.00              |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Participate in call with I Parks (EY) and D Patel (EY) to review Fed Funds trackers document                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Participate in call with R Young (EY) and D Patel (EY) to review and update PPP funds to date.                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Continue to read and review FOMB fiscal plan draft document for feedback                                                                                                                                       | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Provide updated output of COVID Fed Funds and FEMA funds to N Jaresko (FOMB)                                                                                                                                   | 0.50 | 720.00      | 360.00                |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review final language in FOMB fiscal plan addressing PR Emergency Relief Support Package funds at request of J Davis (McK)                                                                                     | 0.30 | 720.00      | 216.00                |
| Patel, Deven V.     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review Treasury PPP loans to confirm overall status of PPP loans to PR enterprises                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Quach, TranLinh     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review calculation of deferred vest term decrements including impact on COLA calculation in JRS projected benefits                                                                                             | 0.70 | 655.00      | 458.50                |
| Quach, TranLinh     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Analyze JRS differences in aggregate between valuation system calculations and reports from the system                                                                                                         | 0.80 | 655.00      | 524.00                |
| Quach, TranLinh     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review the valuation system individual output to assess impact of COLA on JRS benefits                                                                                                                         | 0.90 | 655.00      | 589.50                |
| Quach, TranLinh     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Review of cost calculations for inactive JRS "system administered" benefits                                                                                                                                    | 0.90 | 655.00      | 589.50                |
| Quach, TranLinh     | Senior Manager | 20-May-20       | T3 - Long Term Projections      | Analyze JRS results for deferred vested participants for consistency with system reports                                                                                                                       | 0.90 | 655.00      | 589.50                |

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| Name                   | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|------------------------|--------------------|-----------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman               | Staff              | 20-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.        | Staff              | 20-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.        | Staff              | 20-May-20       | T3 - Long Term Projections      | Research actions taken by the Commonwealth of Virginia in response to COVID-19 to waive and amend standard emergency procurement procedures                                                                                                                                            | 1.60 | 245.00      | 392.00                |
| Rubin,Joshua A.        | Staff              | 20-May-20       | T3 - Long Term Projections      | Research emergency procurement procedures and accountability measures in the Commonwealth of Virginia                                                                                                                                                                                  | 1.10 | 245.00      | 269.50                |
| Santambrogio,Juan      | Executive Director | 20-May-20       | T3 - Plan of Adjustment         | Prepare list of summary considerations for potential 30 year cash projections                                                                                                                                                                                                          | 1.30 | 810.00      | 1,053.00              |
| Santambrogio,Juan      | Executive Director | 20-May-20       | T3 - Long Term Projections      | Review Commonwealth fiscal plan draft pension chapter                                                                                                                                                                                                                                  | 0.60 | 810.00      | 486.00                |
| Santambrogio,Juan      | Executive Director | 20-May-20       | T3 - Long Term Projections      | Review information on actual FY20 EITC claims to date as compared to fiscal plan projection                                                                                                                                                                                            | 0.30 | 810.00      | 243.00                |
| Sarna,Shavi            | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Burr (EY) to discuss the surplus and deficits of SIFC, PBA, DTOP, and PRITA based on the new revenue forecasts in the fiscal plan                                                                         | 1.00 | 720.00      | 720.00                |
| Sarna,Shavi            | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Analyze May 2020 fiscal plan update discussion document and reconcile revised assumptions with FY21 assumptions                                                                                                                                                                        | 1.10 | 720.00      | 792.00                |
| Stricklin,Todd         | Senior             | 20-May-20       | T3 - Creditor Mediation Support | Prepare an annual dollars cut (\$Ms) by threshold graph for each retirement system TRS, JRS, ERS separately reflecting dollar thresholds from 1,000 to 3,000 for marginal cut scenarios within the pension cut analysis tool                                                           | 0.60 | 405.00      | 243.00                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Long Term Projections      | Participate in call with M Morris (EY), and E Stuber (EY) to discuss process for calculating actual retirements/terminations for TRS demographic experience study                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Long Term Projections      | Participate in call with C Nichols (EY), M Morris (EY), and E Stuber (EY) to discuss initial results for actual retirement/termination counts for TRS demographic experience study                                                                                                     | 0.70 | 405.00      | 283.50                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Creditor Mediation Support | Update code for TRS proposed marginal cut of 25% with \$2000 threshold to fix application of cut to medical contributions                                                                                                                                                              | 0.90 | 405.00      | 364.50                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Creditor Mediation Support | Review paygo results for TRS proposed marginal cut of 25% with \$2000 threshold                                                                                                                                                                                                        | 1.30 | 405.00      | 526.50                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Long Term Projections      | Review calculation of expected retirements/terminations for TRS demographic experience study based on current valuation assumptions                                                                                                                                                    | 1.40 | 405.00      | 567.00                |
| Stuber,Emily Grace     | Senior             | 20-May-20       | T3 - Long Term Projections      | Review calculation of actual retirements/terminations for TRS demographic experience study based on system data from FY 17-19                                                                                                                                                          | 1.70 | 405.00      | 688.50                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Draft summary considerations regarding deferral of GDB loans to share with FOMB related to FP impact                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review analysis of potential cost savings from muni contract consolidation                                                                                                                                                                                                             | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review CRIM muni GDB loan deferral request documents provided by AAFAF to FOMB                                                                                                                                                                                                         | 1.10 | 720.00      | 792.00                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review GDB CRIM muni loan 207 letter documentation in support of request to assess impact                                                                                                                                                                                              | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review revised CAE loan analysis received from AAFAF                                                                                                                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review revised CW fiscal plan chapter focused on expansion of DC/Paygo background                                                                                                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 20-May-20       | T3 - Expert Testimony           | Prepare materials for Proskauer response to 2004 motion                                                                                                                                                                                                                                | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 20-May-20       | T3 - Long Term Projections      | Review CW fiscal plan draft relating to delinquent paygo payments by employers                                                                                                                                                                                                         | 0.40 | 720.00      | 288.00                |
| Tajuddin,Salman Naveed | Senior Manager     | 20-May-20       | T3 - Plan of Adjustment         | Review disclosure statement draft on relief and stimulus actions stemming from COVID19                                                                                                                                                                                                 | 2.10 | 720.00      | 1,512.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tan,Riyandi          | Manager        | 20-May-20       | T3 - Long Term Projections | Participate in call with S Panagiotakis (EY), S Sarna (EY), R Tan (EY) and J Burr (EY) to discuss the surplus and deficits of SIFC, PBA, DTOP, and PRITA based on the new revenue forecasts in the fiscal plan                                                                         | 1.00 | 595.00      | 595.00                |
| Tan,Riyandi          | Manager        | 20-May-20       | T3 - Long Term Projections | Analyze new fiscal plan submission to identify SRF deficits in the model for discussion with client.                                                                                                                                                                                   | 0.80 | 595.00      | 476.00                |
| Venkatramanan,Siddhu | Manager        | 20-May-20       | T3 - Plan of Adjustment    | Review cash documentation produced for Proskauer in response to creditor mediation requests for Plan of Adjustment accounts as of 06/30/2019 and 12/31/2019.                                                                                                                           | 2.10 | 595.00      | 1,249.50              |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to review and update PPP funds to date.                                                                                                                                                                                         | 0.40 | 245.00      | 98.00                 |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to update summary analysis boxes and run through word document                                                                                                                                                   | 1.50 | 245.00      | 367.50                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Prepare EY section of COVID weekly summary presentation to FOMB                                                                                                                                                                                                                        | 1.30 | 245.00      | 318.50                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Research new Paycheck Protection Program allocations to PR (rounds 1 & 2 combined - CARES & CARES 3.5)                                                                                                                                                                                 | 1.40 | 245.00      | 343.00                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on Hospitals & Healthcare CARES Act funding                                                                                                                                                                                                  | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on Law enforcement CARES Act funding                                                                                                                                                                                                         | 1.40 | 245.00      | 343.00                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on State & Local government CARES Act funding                                                                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff          | 20-May-20       | T3 - Long Term Projections | Update COVID fed stimulus summary section on Unemployment CARES Act funding                                                                                                                                                                                                            | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi            | Staff          | 20-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the range of years necessary to be pulled for the Muni fiscal plan analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener  | Senior Manager | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                          | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener  | Senior Manager | 21-May-20       | T3 - Long Term Projections | Prepare tables for draft report on state revenue forecasting entities and processes.                                                                                                                                                                                                   | 1.20 | 720.00      | 864.00                |
| Ban,Menuka           | Manager        | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                          | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager        | 21-May-20       | T3 - Long Term Projections | Finalize the preliminary dataset to run the initial regression models for Muni forecasting models                                                                                                                                                                                      | 1.80 | 595.00      | 1,071.00              |
| Ban,Menuka           | Manager        | 21-May-20       | T3 - Long Term Projections | Formulate the benchmarking analysis methodology and provide feedback                                                                                                                                                                                                                   | 0.60 | 595.00      | 357.00                |
| Ban,Menuka           | Manager        | 21-May-20       | T3 - Long Term Projections | Review of current fiscal plan draft                                                                                                                                                                                                                                                    | 1.40 | 595.00      | 833.00                |
| Ban,Menuka           | Manager        | 21-May-20       | T3 - Long Term Projections | Review of existing work streamlines to properly identify staffs required for all deliverables                                                                                                                                                                                          | 1.10 | 595.00      | 654.50                |
| Berger,Daniel L.     | Senior         | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                          | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.     | Senior         | 21-May-20       | T3 - Long Term Projections | Continue writing code for MUNI expenditure and revenue models in SAS                                                                                                                                                                                                                   | 2.40 | 445.00      | 1,068.00              |
| Berger,Daniel L.     | Senior         | 21-May-20       | T3 - Long Term Projections | Review and amend procurement document before sending to FOMB after changes from edits                                                                                                                                                                                                  | 0.60 | 445.00      | 267.00                |
| Berger,Daniel L.     | Senior         | 21-May-20       | T3 - Long Term Projections | Proof read procurement document before sending to FOMB                                                                                                                                                                                                                                 | 1.40 | 445.00      | 623.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager           | 21-May-20       | T3 - Long Term Projections | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFCU's | 2.40 | 595.00      | 1,428.00              |
| Burr,Jeremy           | Manager           | 21-May-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                  | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan         | Senior            | 21-May-20       | T3 - Plan of Adjustment    | Prepare list of changes required as of 05/21/2020 for items requiring follow ups with account holders for testing purposes.                                                                                                                                                          | 1.20 | 445.00      | 534.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review Law 171-2014 as restrictions support for Office of Youth Affairs.                                                                                                                                                                                                             | 0.30 | 595.00      | 178.50                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review account holder response template to cash balances and restrictions request for Infrastructure Financing Authority as of June 30, 2019.                                                                                                                                        | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review account holder response template to cash balances and restrictions request for Convention Center District Authority as of June 30, 2019.                                                                                                                                      | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review account holder response template to cash balances and restrictions request for Redevelopment of the Lands and Facilities as of June 30, 2019.                                                                                                                                 | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review account holder response template to cash balances and restrictions request for Center for Diabetes as of June 30, 2019.                                                                                                                                                       | 0.20 | 595.00      | 119.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Review compilation of source documents to support cash and restrictions balances at an agency level for POA DS information as of June 30, 2019 and Dec 31, 2019 in response to creditor mediation requests.                                                                          | 0.60 | 595.00      | 357.00                |
| Chawla,Sonia          | Manager           | 21-May-20       | T3 - Plan of Adjustment    | Send email to E. Chermus (Proskauer) with information regarding compiled source documents to support cash and restrictions balances at an agency level for POA DS information as of June 30, 2019 and Dec 31, 2019 in response to creditor mediation requests.                       | 0.10 | 595.00      | 59.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 21-May-20       | T3 - Long Term Projections | Make additional edits to muni section of 2020 fiscal plan                                                                                                                                                                                                                            | 2.40 | 870.00      | 2,088.00              |
| Cho,Kye H             | Manager           | 21-May-20       | T3 - Long Term Projections | Review of Municipal project revenues and expenses executive summary for Chairman's meeting with majors                                                                                                                                                                               | 1.90 | 595.00      | 1,130.50              |
| Cho,Kye H             | Manager           | 21-May-20       | T3 - Long Term Projections | Review of Municipal summary presentation for Chairman's meeting with majors for updates                                                                                                                                                                                              | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 21-May-20       | T3 - Long Term Projections | Review of summary on FOMB approved measures to help municipalities                                                                                                                                                                                                                   | 1.30 | 595.00      | 773.50                |
| Cho,Kye H             | Manager           | 21-May-20       | T3 - Long Term Projections | Review sections regarding disasters and its impact and remediation actions to be included in Commonwealth's fiscal plan                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Participate in call with A Cruz (FOMB), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to review updates to the Muni portion of the CW Fiscal Plan                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) to discuss the work plan for the update to the Chapter 17 Muni draft for the CW Fiscal Plan                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss the work plan for the FOMB Approved Measures 1 Pager                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss the work plan for the Muni Summary deck for the mayors meeting                                                                                                                                                      | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a 1 pager for FOMB Approved Measures                                                                                                                                                                                                                                         | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a eighth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                            | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a fifth update for the 1 pager for FOMB Approved Measures                                                                                                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a fourth update for the 1 pager for FOMB Approved Measures                                                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a ninth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                             | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a second update for the 1 pager for FOMB Approved Measures                                                                                                                                                                                                                   | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a seventh update for the 1 pager for FOMB Approved Measures                                                                                                                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a sixth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                             | 0.90 | 245.00      | 220.50                |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a tenth revision of the Muni Summary deck for the mayors meeting                                                                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare a third update for the 1 pager for FOMB Approved Measures                                                                                                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 21-May-20       | T3 - Long Term Projections | Prepare an update for Chapter 17 Muni for the CW Fiscal Plan, adding Fed support and CDL language                                                                                                                                                                                    | 1.20 | 245.00      | 294.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James   | Staff          | 21-May-20       | T3 - Plan of Adjustment         | Prepare version 19 of the Disclosure statement including a new chapter on unapproved government action related to COVID for team review                                                                                                                                             | 2.20 | 245.00      | 539.00                |
| Dorgo,Michael James   | Staff          | 21-May-20       | T3 - Long Term Projections      | Review open items and edits for Chapter 17 Muni for the CW Fiscal Plan                                                                                                                                                                                                              | 0.80 | 245.00      | 196.00                |
| Dougherty,Ryan Curran | Senior         | 21-May-20       | T3 - Long Term Projections      | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFUCs | 2.40 | 445.00      | 1,068.00              |
| Dougherty,Ryan Curran | Senior         | 21-May-20       | T3 - Long Term Projections      | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                 | 0.30 | 445.00      | 133.50                |
| Garcia,Francisco R.   | Senior Manager | 21-May-20       | T3 - Plan of Adjustment         | Meeting with M. Zerjal (Proskauer) to discuss March 2020 balances and supporting values to assess impact to budget and restrictions.                                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Garcia,Francisco R.   | Senior Manager | 21-May-20       | T3 - Plan of Adjustment         | Review FY2020 certified budget to align and assess against March 2020 cash balances presentation.                                                                                                                                                                                   | 0.60 | 720.00      | 432.00                |
| Glavin,Amanda Jane    | Staff          | 21-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                       | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff          | 21-May-20       | T3 - Long Term Projections      | Research on political acceptance of revenue forecasts in the states                                                                                                                                                                                                                 | 0.80 | 245.00      | 196.00                |
| Good JR,Clark E       | Manager        | 21-May-20       | T3 - Long Term Projections      | Review updated version of fiscal plan from McK to ensure that all pension edits are incorporated                                                                                                                                                                                    | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E       | Manager        | 21-May-20       | T3 - Long Term Projections      | Participate in call with M Morris (EY), E Stuber (EY), C Good (EY), and C Nichols (EY) to discuss analysis of 2016-2019 TRS experience                                                                                                                                              | 0.70 | 519.00      | 363.30                |
| Good JR,Clark E       | Manager        | 21-May-20       | T3 - Creditor Mediation Support | Review 25% marginal cut scenario costs provided by TRS team for consistency with pension cut year 1 modeler                                                                                                                                                                         | 0.80 | 519.00      | 415.20                |
| Kane,Collin           | Senior         | 21-May-20       | T3 - Long Term Projections      | Revise system coding for new JRS data to account for flat beneficiary benefits.                                                                                                                                                                                                     | 1.70 | 405.00      | 688.50                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                       | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Consolidate shift share analysis into report form                                                                                                                                                                                                                                   | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Establish methodology for economic shift share analysis for the purpose of identifying Puerto rico competitive advantage and areas of growth                                                                                                                                        | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Provide commentary on initial run of shift share analysis                                                                                                                                                                                                                           | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Review Puerto Rico industry growth compared to GDP growth over the same period for shift share analysis                                                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Review Puerto rico industry growth over 10 year period compared to US industry growth                                                                                                                                                                                               | 0.90 | 445.00      | 400.50                |
| Kebhaj,Suhaib         | Senior         | 21-May-20       | T3 - Long Term Projections      | Review Puerto rico industry growth over 5 year period compared to US industry growth                                                                                                                                                                                                | 1.20 | 445.00      | 534.00                |
| Kite,Samuel           | Senior         | 21-May-20       | T3 - Creditor Mediation Support | Consolidate ERS, JRS, and TRS results for new scenario using marginal cut calculations                                                                                                                                                                                              | 1.60 | 405.00      | 648.00                |
| Kite,Samuel           | Senior         | 21-May-20       | T3 - Creditor Mediation Support | Review revised marginal cut coding to incorporate fixes from previous version for ERS fiscal plan                                                                                                                                                                                   | 1.90 | 405.00      | 769.50                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review FOMB DDEC FY21 Budget Presentation.                                                                                                                                                                                                                                          | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review FOMB PRTC FY21 Budget Presentation.                                                                                                                                                                                                                                          | 0.60 | 445.00      | 267.00                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review models comparing request PRIDCO budget to target PRIDCO budget.                                                                                                                                                                                                              | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review models supporting DDEC's FY21 Revenue Projections.                                                                                                                                                                                                                           | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review PRIDCO DDEC Readthrough.                                                                                                                                                                                                                                                     | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review Puerto Rico Department of Treasury Liquidity Plan.                                                                                                                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan        | Senior         | 21-May-20       | T3 - Long Term Projections      | Review Version 3 of DDEC Executive Summary.                                                                                                                                                                                                                                         | 0.30 | 445.00      | 133.50                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam           | Senior             | 21-May-20       | T3 - Long Term Projections | Analyze PRIDCO errors in the FP model by building an error checking system and with a summary tab                                                                                                                                                             | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam           | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare PRIDCO model to be shared externally - Internal section - Supporting Data section                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam           | Senior             | 21-May-20       | T3 - Long Term Projections | Review Key Provisions in the Care Act report for FOMB                                                                                                                                                                                                         | 1.60 | 445.00      | 712.00                |
| Levine,Adam           | Senior             | 21-May-20       | T3 - Long Term Projections | Update model assumptions tab and formats                                                                                                                                                                                                                      | 1.20 | 445.00      | 534.00                |
| Levine,Adam           | Senior             | 21-May-20       | T3 - Long Term Projections | Update PRIDCO model - new table of content reflecting recent changes to the model                                                                                                                                                                             | 0.90 | 445.00      | 400.50                |
| Mackie,James          | Executive Director | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James          | Executive Director | 21-May-20       | T3 - Long Term Projections | Review analysis of SSI summary for Fiscal Plan                                                                                                                                                                                                                | 0.30 | 810.00      | 243.00                |
| Mackie,James          | Executive Director | 21-May-20       | T3 - Long Term Projections | Review Chapter 15 FP - Act 60 in order to provide comments to team                                                                                                                                                                                            | 1.10 | 810.00      | 891.00                |
| Mackie,James          | Executive Director | 21-May-20       | T3 - Long Term Projections | Review Chapter 15 FP regarding tobacco taxes                                                                                                                                                                                                                  | 0.40 | 810.00      | 324.00                |
| Mizzi,Philip Mario    | Staff              | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary                                                                                                                  | 0.60 | 245.00      | 147.00                |
| Mizzi,Philip Mario    | Staff              | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary - Economic Stabilization and UI Benefit                                                                          | 0.60 | 245.00      | 147.00                |
| Mizzi,Philip Mario    | Staff              | 21-May-20       | T3 - Long Term Projections | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to standardize funding summaries and confirm figures                                                                                                                                    | 0.90 | 245.00      | 220.50                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Participate in call with A Cruz (FOMB), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to review updates to the Muni portion of the CW Fiscal Plan                                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss the work plan for the FOMB Approved Measures 1 Pager                                                                                                                                         | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss the work plan for the Muni Summary deck for the mayors meeting                                                                                                                               | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Arecibo for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Bayamon for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                            | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Guaynabo for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                           | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Juncos for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Naguabo for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                            | 0.50 | 445.00      | 222.50                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Prepare an analysis to project the revenues and expenses for Orocovis for FY21 to FY25 in preparation for a meeting with the mayors                                                                                                                           | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Review the latest information on community disaster loans to incorporate into the CW fiscal plan as requested by FOMB                                                                                                                                         | 0.30 | 445.00      | 133.50                |
| Moran-Eserski,Javier  | Senior             | 21-May-20       | T3 - Long Term Projections | Update the 1-pager summarizing the support that the CW has provided to municipalities through the various crises                                                                                                                                              | 0.80 | 445.00      | 356.00                |
| Morris,Michael Thomas | Senior             | 21-May-20       | T3 - Long Term Projections | Participate in call with C Good (EY), C Nichols (EY), E Stuber (EY), M Morris (EY) to discuss observed actuarial experience compared to expected for TRS and determine boundary scenarios to price                                                            | 0.70 | 405.00      | 283.50                |
| Mullins,Daniel R      | Executive Director | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 21-May-20       | T3 - Long Term Projections | FISCAL Plan - Review of U.S. v. Vaello-Madero for SSI payment implications                                                                                                                                                                                    | 0.60 | 810.00      | 486.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Permitting - Benchmarking economic structure of Puerto Rico for selection of comparison city permitting systems and identifying sector concentrations for economic base/shift-share analysis                                                                                        | 0.60 | 810.00      | 486.00                |
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Emergency Procurement - Assessment of transparency, accountability, electronic reporting                                                                                                                                                                                            | 1.20 | 810.00      | 972.00                |
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Emergency Procurement - Review of provision of HB2112, ASG proposed regulations (implementing HB2112), ASG circular 2020-003, and Executive Order 2020-024                                                                                                                          | 1.30 | 810.00      | 1,053.00              |
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Emergency Procurement - Identification of recommended practice and an item list of emergency practice considerations, review of Puerto Rico's compliance with these practices                                                                                                       | 1.40 | 810.00      | 1,134.00              |
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Emergency Procurement - Identification of augmentations of practice to maintain accountability (from the OECD, UK and World Bank)                                                                                                                                                   | 1.30 | 810.00      | 1,053.00              |
| Mullins, Daniel R   | Executive Director | 21-May-20       | T3 - Long Term Projections | Emergency Procurement - Elaboration on example State reporting systems, transparency measures, on-line systems and emergency procedures, final formatting of report, transmittal to FOMB                                                                                            | 1.80 | 810.00      | 1,458.00              |
| Nichols, Carly      | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in call with C Good (EY), C Nichols (EY), E Stuber (EY), M Morris (EY) to discuss observed actuarial experience compared to expected for TRS and determine boundary scenarios to price                                                                                  | 0.70 | 519.00      | 363.30                |
| Nichols, Carly      | Manager            | 21-May-20       | T3 - Long Term Projections | Review existing TRS form of payment assumptions for deferred vested participants compared to potential system experience to determine directional difference as explanation for gap between projected cash flows and budgeted cash flows                                            | 1.10 | 519.00      | 570.90                |
| Panagiotakis, Sofia | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFUCs | 2.40 | 720.00      | 1,728.00              |
| Panagiotakis, Sofia | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                 | 0.30 | 720.00      | 216.00                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in call with A Cruz (FOMB), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to review updates to the Muni portion of the CW Fiscal Plan                                                                                                                     | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in call with I. Parks (EY), J. Dorgo (EY) to discuss the work plan for the update to the Chapter 17 Muni draft for the CW Fiscal Plan                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary - Economic Stabilization and UI Benefit                                                                                                | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to standardize funding summaries and confirm figures                                                                                                                                                          | 0.90 | 595.00      | 535.50                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Refine business tax assumptions in CARES summary                                                                                                                                                                                                                                    | 0.80 | 595.00      | 476.00                |
| Parks, Ian          | Manager            | 21-May-20       | T3 - Long Term Projections | Review main street lending provisions and how they apply to PR                                                                                                                                                                                                                      | 0.70 | 595.00      | 416.50                |
| Patel, Deven V.     | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary                                                                                                                                        | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary - Economic Stabilization and UI Benefit                                                                                                | 0.60 | 720.00      | 432.00                |
| Patel, Deven V.     | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review and provide feedback to draft of Fed Funds tracker in new format                                                                                                                                                                                                             | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review State budget impacts due to COVID and State responses to identify gaps in analysis and identify additional info.                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review US Treasury FAQ's on Main Street Lending Facility update and status to inform COVID Fed Funding tracker                                                                                                                                                                      | 0.80 | 720.00      | 576.00                |

**Exhibit D**  
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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rai,Aman                | Staff              | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                        | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I.      | Senior             | 21-May-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/21/2020 for Department of Natural and Environmental Resources for 03/31/2020 testing period.                                                                                                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 21-May-20       | T3 - Plan of Adjustment    | Review bank account information related to new/closed accounts received on 5/21/2020 for Puerto Rico Sales Tax Financing Corporation (COFINA) for 03/31/2020 testing period.                                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I.      | Senior             | 21-May-20       | T3 - Plan of Adjustment    | Review supporting documents for restrictions sent from State Office of Energy Public Policy for account ending in X-ERS as of 5/21/2020.                                                                                                                                             | 0.30 | 445.00      | 133.50                |
| Ramirez,Jessica I.      | Senior             | 21-May-20       | T3 - Plan of Adjustment    | Review reports received on 5/21/2020 for Controller's Office account ending in X251 for the month of April.                                                                                                                                                                          | 0.20 | 445.00      | 89.00                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                        | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Puerto Rico Doing Business benchmarking analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), A. Kebhaj (EY), J. Rubin (EY)                                                                                                      | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Calculate 10-year Puerto GDP growth from 2008-2018                                                                                                                                                                                                                                   | 0.20 | 245.00      | 49.00                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Calculate 5-year and 10-year employment growth from 2013 to 2018 in all US industries                                                                                                                                                                                                | 0.30 | 245.00      | 73.50                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Calculate 5-year and 10-year employment growth in all Puerto Rican industries                                                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Calculate 5-year Puerto GDP growth from 2013-2018                                                                                                                                                                                                                                    | 0.20 | 245.00      | 49.00                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Prepare chart comparing Puerto GDP growth and employment growth in industries that are contracting in Puerto Rico but growing in the US from 2008-2018                                                                                                                               | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Prepare chart comparing Puerto GDP growth and employment growth in industries that are contracting in Puerto Rico but growing in the US from 2013-2018                                                                                                                               | 0.80 | 245.00      | 196.00                |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Prepare shift-share chart plotting 10-year employment growth in Puerto Rico versus 10-year employment growth in the US for all industries                                                                                                                                            | 0.70 | 245.00      | 171.50                |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Prepare shift-share chart plotting 5-year employment growth in Puerto Rico versus 5-year employment growth in the US for all industries                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Download employment and location quotients by industry data in Puerto Rico for 2008, 2013, and 2018                                                                                                                                                                                  | 0.30 | 245.00      | 73.50                 |
| Rubin,Joshua A.         | Staff              | 21-May-20       | T3 - Long Term Projections | Download employment and location quotients by industry data in US for 2008, 2013, and 2018                                                                                                                                                                                           | 0.30 | 245.00      | 73.50                 |
| Sanchez-Riveron,Déborah | Staff              | 21-May-20       | T3 - Plan of Adjustment    | Review reconciliation for December balances presentation slide: Uses of Cash 12/31/2019 Measurement Date                                                                                                                                                                             | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 21-May-20       | T3 - Plan of Adjustment    | Review reconciliation for December balances presentation slide: Rollforward of unrestricted cash balances as of Dec. 31, 2019                                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff              | 21-May-20       | T3 - Plan of Adjustment    | Review reconciliation for December balances presentation slide: Sources of Cash 12/31/2019 Measurement Date                                                                                                                                                                          | 0.30 | 245.00      | 73.50                 |
| Santambrogio,Juan       | Executive Director | 21-May-20       | T3 - Long Term Projections | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFCU's | 2.40 | 810.00      | 1,944.00              |
| Santambrogio,Juan       | Executive Director | 21-May-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                  | 0.30 | 810.00      | 243.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Santambrogio, Juan      | Executive Director | 21-May-20       | T3 - Long Term Projections | Review Commonwealth fiscal plan model to make sure latest pension projections are reflected                                                                                                                                                                                         | 0.60 | 810.00      | 486.00                |
| Sarna, Shavi            | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFCUs | 2.40 | 720.00      | 1,728.00              |
| Sarna, Shavi            | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                 | 0.30 | 720.00      | 216.00                |
| Stuber, Emily Grace     | Senior             | 21-May-20       | T3 - Long Term Projections | Review actual to expected decrement results for TRS demographic experience study                                                                                                                                                                                                    | 0.40 | 405.00      | 162.00                |
| Stuber, Emily Grace     | Senior             | 21-May-20       | T3 - Long Term Projections | Participate in call with C Good (EY), C Nichols (EY), E Stuber (EY), M Morris (EY) to discuss observed actuarial experience compared to expected for TRS and determine boundary scenarios to price                                                                                  | 0.70 | 405.00      | 283.50                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with A Cruz (FOMB), R. Tague (EY), I. Parks (EY), J. Moran (EY), J. Dorgo (EY), to review updates to the Muni portion of the CW Fiscal Plan                                                                                                                     | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), G. Ojeda (FOMB) to discuss muni measure one pager and required edits.                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), G. Ojeda (FOMB), J. El Koury (FOMB), P Possinger (Proskauer), I. Collazo (O&B) to discuss latest status of CRIM muni loan documents, legislature update and next steps.                                                                     | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), P. Possinger (Proskauer), PMA Law, MCV law, DRA to discuss CRIM short term credit facility and muni liens                                                                                                                                   | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review additional muni projected budgets for munis in attendance at meeting to be held 5/22/20                                                                                                                                                                                      | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review CRIM muni loan side letter agreement draft from Proskauer                                                                                                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review draft summary of CW muni support provided to date to provide comments to team                                                                                                                                                                                                | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review final one pager summary of muni support to make final edits prior to sharing with FOMB                                                                                                                                                                                       | 0.30 | 720.00      | 216.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review final revisions to pension chapter of CW fiscal plan prior to version going to McK.                                                                                                                                                                                          | 0.40 | 720.00      | 288.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review FOMB letter on budgetary reprogramming of Department of Housing on Southwest for muni deck use                                                                                                                                                                               | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review muni chapter focused on \$100m SRF with relationship to \$9m debris removal approval                                                                                                                                                                                         | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review O&B edits to CRIM muni loan side letter agreement                                                                                                                                                                                                                            | 0.20 | 720.00      | 144.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review Puerto Rico authorization for Individual Assistance and assistance for debris removal and emergency protective measures (Categories A and B) for consideration of muni impact                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague, Robert           | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Review revised muni meeting deck to provide comments/edits to team                                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tajuddin, Salman Naveed | Senior Manager     | 21-May-20       | T3 - Long Term Projections | Prepare 2 page summary of staffing issues at PRIDCO                                                                                                                                                                                                                                 | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi            | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in meeting with FOMB Staff, McKinsey, S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), S Sarna (EY), J Santambrogio (EY) and J Burr (EY) to discuss long-term impacts on the fiscal plan to FOMB decisions on healthcare reimbursements, education, and certain IFCUs | 2.40 | 595.00      | 1,428.00              |
| Tan, Riyandi            | Manager            | 21-May-20       | T3 - Long Term Projections | Participate in meeting with S Panagiotakis (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY), S. Sarna (EY), and J Burr (EY) to discuss the utility payments and associated measures in the draft fiscal plan                                                                 | 0.30 | 595.00      | 178.50                |
| Venkatramanan, Siddhu   | Manager            | 21-May-20       | T3 - Plan of Adjustment    | Prepare email with information related to additional supporting documentation (e.g., consent letters) for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 to send to Proskauer.                                                                                | 0.20 | 595.00      | 119.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title   | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|---------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Venkatramanan,Siddhu | Manager | 21-May-20       | T3 - Plan of Adjustment    | Send email to E. Chernus (Proskauer) with information related to related to additional supporting documentation (e.g., consent letters) for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019.                                                                                                                                                 | 0.10 | 595.00      | 59.50                 |
| Venkatramanan,Siddhu | Manager | 21-May-20       | T3 - Plan of Adjustment    | Review additional supporting documentation (e.g., consent letters) produced for Proskauer in response to creditor mediation requests for Plan of Adjustment accounts as of 06/30/2019 and 12/31/2019.                                                                                                                                                             | 1.90 | 595.00      | 1,130.50              |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary                                                                                                                                                                                                                      | 0.60 | 245.00      | 147.00                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Participate in call with P Mizzi (EY), R Young (EY), I Parks (EY) and D Patel (EY) to review economic stabilization section of CARES summary - Economic Stabilization and UI Benefit                                                                                                                                                                              | 0.60 | 245.00      | 147.00                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Working session call with P Mizzi (EY), R Young (EY) and I Parks (EY) to standardize funding summaries and confirm figures                                                                                                                                                                                                                                        | 0.90 | 245.00      | 220.50                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Finalize COVID fed stimulus summary section on Hospitals & Healthcare CARES Act funding                                                                                                                                                                                                                                                                           | 1.40 | 245.00      | 343.00                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Finalize COVID fed stimulus summary section on Law enforcement CARES Act funding                                                                                                                                                                                                                                                                                  | 1.30 | 245.00      | 318.50                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Finalize COVID fed stimulus summary section on State & Local government CARES Act funding                                                                                                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Finalize COVID fed stimulus summary section on Unemployment CARES Act funding                                                                                                                                                                                                                                                                                     | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff   | 21-May-20       | T3 - Long Term Projections | Prepare comparison summary document for each State PPP loan allocations through each published progress report                                                                                                                                                                                                                                                    | 1.20 | 245.00      | 294.00                |
| Zhao,Leqi            | Staff   | 21-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing deliverables for Natalie after the holiday weekend with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Zhao,Leqi            | Staff   | 21-May-20       | T3 - Long Term Projections | Review monthly Hacienda tobacco revenue from 2017 to 2019 for quality check of tobacco revenue forecast                                                                                                                                                                                                                                                           | 2.10 | 245.00      | 514.50                |
| Ban,Menuka           | Manager | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 595.00      | 238.00                |
| Ban,Menuka           | Manager | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.     | Senior  | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 445.00      | 178.00                |
| Burr,Jeremy          | Manager | 22-May-20       | T3 - Long Term Projections | Participate in call with D Udom (McK), N Lawson (McK) and J Burr (EY) to discuss the SIFC contributions to other entities as well as the implementation of VTP                                                                                                                                                                                                    | 0.50 | 595.00      | 297.50                |
| Burr,Jeremy          | Manager | 22-May-20       | T3 - Long Term Projections | Participate in call with R Tan (EY), R Dougherty (EY), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the final revisions to the fiscal plan to incorporate FOMB decisions to eliminate inflation and other noise in FY21                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Burr,Jeremy          | Manager | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 595.00      | 1,428.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Burr,Jeremy           | Manager            | 22-May-20       | T3 - Long Term Projections | Call with D Udom (McK) to discuss Tourism decrease budget and areas that a cut can be applied to support reductions from COVID-19                                                                                                                                                                                                                                 | 0.60 | 595.00      | 357.00                |
| Burr,Jeremy           | Manager            | 22-May-20       | T3 - Long Term Projections | Prepare feedback on SIFC's contributions to other entities to support fiscal plan surplus reconciliation                                                                                                                                                                                                                                                          | 0.30 | 595.00      | 178.50                |
| Burr,Jeremy           | Manager            | 22-May-20       | T3 - Long Term Projections | Prepare summary of the Tourism budget and areas to cut due to COVID-19 issues                                                                                                                                                                                                                                                                                     | 1.10 | 595.00      | 654.50                |
| Chepenik,Adam Brandon | Partner/Principal  | 22-May-20       | T3 - Long Term Projections | Provide comments on D Mullins (EY) and J Mackie (EY) edits to 2020 fiscal plan                                                                                                                                                                                                                                                                                    | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal  | 22-May-20       | T3 - Long Term Projections | Review CDL language for fiscal plan                                                                                                                                                                                                                                                                                                                               | 0.80 | 870.00      | 696.00                |
| Cho,Kye H             | Manager            | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 595.00      | 238.00                |
| Cho,Kye H             | Manager            | 22-May-20       | T3 - Long Term Projections | Review sections regarding historic and unprecedented disasters and its impact on municipalities to be included Commonwealth's fiscal plan.                                                                                                                                                                                                                        | 0.60 | 595.00      | 357.00                |
| Dorgo,Michael James   | Staff              | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff              | 22-May-20       | T3 - Long Term Projections | Prepare an update for version 7 of Chapter 17 Muni for the CW Fiscal Plan, adding additional Fed support and CDL language                                                                                                                                                                                                                                         | 1.60 | 245.00      | 392.00                |
| Dougherty,Ryan Curran | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in call with R Tan (EY), R Dougherty (EY), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the final revisions to the fiscal plan to incorporate FOMB decisions to eliminate inflation and other noise in FY21                                                                                                                           | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental changes necessary to fiscal plan to maintain FY20 budget                                                                                                                       | 0.60 | 445.00      | 267.00                |
| Dougherty,Ryan Curran | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 445.00      | 1,068.00              |
| Dougherty,Ryan Curran | Senior             | 22-May-20       | T3 - Long Term Projections | Prepare analysis of all adjustments needed for FP to align with expected budget.                                                                                                                                                                                                                                                                                  | 1.70 | 445.00      | 756.50                |
| Dougherty,Ryan Curran | Senior             | 22-May-20       | T3 - Long Term Projections | Prepare short list of adjustments needed for Fiscal Plan to produce expected budget.                                                                                                                                                                                                                                                                              | 1.30 | 445.00      | 578.50                |
| LeBlanc,Samantha      | Staff              | 22-May-20       | T3 - Long Term Projections | Prepare presentation on the history of Section 936 and the impact of industry in Puerto Rico.                                                                                                                                                                                                                                                                     | 1.30 | 245.00      | 318.50                |
| LeBlanc,Samantha      | Staff              | 22-May-20       | T3 - Long Term Projections | Research history of the pharmaceutical industry in Puerto Rico.                                                                                                                                                                                                                                                                                                   | 1.60 | 245.00      | 392.00                |
| LeBlanc,Samantha      | Staff              | 22-May-20       | T3 - Long Term Projections | Research the history of industry in Puerto Rico after the repeal of Section 936 to present to FOMB.                                                                                                                                                                                                                                                               | 1.20 | 245.00      | 294.00                |
| LeBlanc,Samantha      | Staff              | 22-May-20       | T3 - Long Term Projections | Research the history of industry in Puerto Rico during Section 936 to present to FOMB.                                                                                                                                                                                                                                                                            | 0.90 | 245.00      | 220.50                |
| Levy,Sheva R          | Partner/Principal  | 22-May-20       | T3 - Long Term Projections | Review missing data elements from McKinsey for supporting documentation needed for Social Security paygo projections for fiscal plan                                                                                                                                                                                                                              | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R          | Partner/Principal  | 22-May-20       | T3 - Long Term Projections | Review updated Social Security projections reflecting compensation measure adjustment for May fiscal plan                                                                                                                                                                                                                                                         | 1.10 | 721.00      | 793.10                |
| Mackie,James          | Executive Director | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 810.00      | 324.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mackie,James         | Executive Director | 22-May-20       | T3 - Long Term Projections | Continue to review Chapter 15 FP - Act 60 in order to provide comments to team                                                                                                                                                                                                                                                                                    | 1.10 | 810.00      | 891.00                |
| Moran-Eserski,Javier | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in a meeting with FOMB, Mayors of various municipalities, AAFAF, R. Tague (EY), and J. Moran-Eserski (EY) to discuss the long-term solution for municipalities to ensure they can continue to provide basic services                                                                                                                                  | 2.20 | 445.00      | 979.00                |
| Moran-Eserski,Javier | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 22-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY) to discuss additional analysis and actions required from Mayor call.                                                                                                                                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Mullins,Daniel R     | Executive Director | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 22-May-20       | T3 - Long Term Projections | Fiscal Plan - Review of chapter 15 and editing and redraft of Tax Incentive Reform section (incorporating text of 205 letter and previous report analysis)                                                                                                                                                                                                        | 2.20 | 810.00      | 1,782.00              |
| Mullins,Daniel R     | Executive Director | 22-May-20       | T3 - Long Term Projections | COVID-19 Unemployment trust fund - low interest loan report for PR DOL                                                                                                                                                                                                                                                                                            | 0.30 | 810.00      | 243.00                |
| Panagiotakis,Sofia   | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Participate in call with R Tan (EY), R Dougherty (EY), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the final revisions to the fiscal plan to incorporate FOMB decisions to eliminate inflation and other noise in FY21                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Panagiotakis,Sofia   | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental changes necessary to fiscal plan to maintain FY20 budget                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Panagiotakis,Sofia   | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 720.00      | 1,728.00              |
| Panagiotakis,Sofia   | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Revise the deck the deck showing SRF decisions for N. Jaresko (FOMB).                                                                                                                                                                                                                                                                                             | 0.40 | 720.00      | 288.00                |
| Santambrogio,Juan    | Executive Director | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 810.00      | 1,944.00              |
| Santambrogio,Juan    | Executive Director | 22-May-20       | T3 - Plan of Adjustment    | Prepare updated version of 30 year cash flow projections using latest version of draft fiscal plan projections                                                                                                                                                                                                                                                    | 1.40 | 810.00      | 1,134.00              |
| Santambrogio,Juan    | Executive Director | 22-May-20       | T3 - Long Term Projections | Review Commonwealth Fiscal Plan draft Notice of violation to be sent to the Government                                                                                                                                                                                                                                                                            | 1.10 | 810.00      | 891.00                |
| Sarna,Shavi          | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Participate in call with R Tan (EY), R Dougherty (EY), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the final revisions to the fiscal plan to incorporate FOMB decisions to eliminate inflation and other noise in FY21                                                                                                                           | 1.30 | 720.00      | 936.00                |
| Sarna,Shavi          | Senior Manager     | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental changes necessary to fiscal plan to maintain FY20 budget                                                                                                                       | 0.60 | 720.00      | 432.00                |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                                              | Time | Hourly Rate | Total Individual Fees |
|-----------------------|----------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sarna,Shavi           | Senior Manager | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 720.00      | 1,728.00              |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Participate in a meeting with FOMB, Mayors of various municipalities, AAFAF, R. Tague (EY), and J. Moran-Eserski (EY) to discuss the long-term solution for municipalities to ensure they can continue to provide basic services                                                                                                                                  | 2.20 | 720.00      | 1,584.00              |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Participate in a working session with D. Mullins (EY), J. Mackie (EY), M. Ban (EY), D. Berger (EY), R. Tague (EY), I. Parks (EY), K. Cho (EY), J. Dorgo (EY) and J. Moran-Eserski (EY) to discuss the impact that COVID-19 might have on property taxes                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), G. Ojeda (FOMB) to discuss meetings required as takeaways from Mayor call.                                                                                                                                                                                                                                                | 0.20 | 720.00      | 144.00                |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY) to discuss additional analysis and actions required from Mayor call.                                                                                                                                                                                                                                        | 0.40 | 720.00      | 288.00                |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Review CDL summary documents to assess funding appropriations with types of projects for CW fiscal plan                                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Review draft CDL paragraph for inclusion in CW fiscal plan muni chapter                                                                                                                                                                                                                                                                                           | 0.20 | 720.00      | 144.00                |
| Tague,Robert          | Senior Manager | 22-May-20       | T3 - Long Term Projections | Review latest revised draft of full muni chapter for CW fiscal plan to provide comments                                                                                                                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tan,Riyandi           | Manager        | 22-May-20       | T3 - Long Term Projections | Participate in call with R Tan (EY), R Dougherty (EY), S Sarna (EY), S Panagiotakis (EY) and J Burr (EY) to discuss the final revisions to the fiscal plan to incorporate FOMB decisions to eliminate inflation and other noise in FY21                                                                                                                           | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi           | Manager        | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental changes necessary to fiscal plan to maintain FY20 budget                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Tan,Riyandi           | Manager        | 22-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY), J Santambrogio (EY) and J Burr (EY) to discuss additional changes necessary to fiscal plan to maintain SRF surplus neutrality, achieve targeted budgets, correct IFCU builds | 2.40 | 595.00      | 1,428.00              |
| Burr,Jeremy           | Manager        | 23-May-20       | T3 - Long Term Projections | Participate in call with C. Good (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss Dept of Education payroll                                                                                                                                                                                                                                                 | 0.80 | 595.00      | 476.00                |
| Dougherty,Ryan Curran | Senior         | 23-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental updates necessary to fiscal plan and agency efficiencies model                                                                                                                 | 1.10 | 445.00      | 489.50                |
| Dougherty,Ryan Curran | Senior         | 23-May-20       | T3 - Long Term Projections | Prepare analysis to show baseline and measures for FY21 targets.                                                                                                                                                                                                                                                                                                  | 1.70 | 445.00      | 756.50                |
| Dougherty,Ryan Curran | Senior         | 23-May-20       | T3 - Long Term Projections | Review professional services adjustments in AEM to ensure accuracy in Fiscal Plan document.                                                                                                                                                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Dougherty,Ryan Curran | Senior         | 23-May-20       | T3 - Long Term Projections | Update analysis of all adjustments needed for FP to align with expected budget for payroll and opex.                                                                                                                                                                                                                                                              | 1.20 | 445.00      | 534.00                |
| Dougherty,Ryan Curran | Senior         | 23-May-20       | T3 - Long Term Projections | Update analysis of all adjustments needed for FP to align with expected budget to show baseline and measures.                                                                                                                                                                                                                                                     | 1.90 | 445.00      | 845.50                |
| Good JR,Clark E       | Manager        | 23-May-20       | T3 - Long Term Projections | Participate in call with C. Good (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss Dept of Education payroll                                                                                                                                                                                                                                                 | 0.80 | 519.00      | 415.20                |
| Good JR,Clark E       | Manager        | 23-May-20       | T3 - Long Term Projections | Participate in call with S Levy (EY) and C Good (EY) to discuss updated payroll data and Social Security calculation for the fiscal plan                                                                                                                                                                                                                          | 0.30 | 519.00      | 155.70                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Good JR,Clark E       | Manager           | 23-May-20       | T3 - Long Term Projections      | Review differences between compensation / rightsizing measures provided by McKinsey in relation to FY21 budget to determine proper payroll adjustment for Social Security                                                                                                      | 1.20 | 519.00      | 622.80                |
| Good JR,Clark E       | Manager           | 23-May-20       | T3 - Long Term Projections      | Review payroll detail provided by McKinsey for updating Social Security costs in fiscal plan                                                                                                                                                                                   | 1.40 | 519.00      | 726.60                |
| Good JR,Clark E       | Manager           | 23-May-20       | T3 - Long Term Projections      | Revise fiscal plan social security calculation to calculate based on budget parameters for PRDE                                                                                                                                                                                | 2.10 | 519.00      | 1,089.90              |
| Levy,Sheva R          | Partner/Principal | 23-May-20       | T3 - Long Term Projections      | Participate in call with S Levy (EY) and C Good (EY) to discuss updated payroll data and Social Security calculation for the fiscal plan                                                                                                                                       | 0.30 | 721.00      | 216.30                |
| Panagiotakis,Sofia    | Senior Manager    | 23-May-20       | T3 - Long Term Projections      | Participate in call with C. Good (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss Dept of Education payroll                                                                                                                                                              | 0.80 | 720.00      | 576.00                |
| Panagiotakis,Sofia    | Senior Manager    | 23-May-20       | T3 - Long Term Projections      | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental updates necessary to fiscal plan and agency efficiencies model                              | 1.10 | 720.00      | 792.00                |
| Panagiotakis,Sofia    | Senior Manager    | 23-May-20       | T3 - Long Term Projections      | Review the fiscal controls section of the draft Fiscal Plan.                                                                                                                                                                                                                   | 0.70 | 720.00      | 504.00                |
| Sarna,Shavi           | Senior Manager    | 23-May-20       | T3 - Long Term Projections      | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental updates necessary to fiscal plan and agency efficiencies model                              | 1.10 | 720.00      | 792.00                |
| Tague,Robert          | Senior Manager    | 23-May-20       | T3 - Creditor Mediation Support | Redacted                                                                                                                                                                                                                                                                       | 0.90 | 720.00      | 648.00                |
| Tan,Riyandi           | Manager           | 23-May-20       | T3 - Long Term Projections      | Participate in meeting with N. Lawson (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to discuss incremental updates necessary to fiscal plan and agency efficiencies model                              | 1.10 | 595.00      | 654.50                |
| Burr,Jeremy           | Manager           | 24-May-20       | T3 - Long Term Projections      | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 27 | 2.20 | 595.00      | 1,309.00              |
| Dougherty,Ryan Curran | Senior            | 24-May-20       | T3 - Long Term Projections      | Participate in call with J. Davis (McKinsey), N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), G. Maldonado (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss variances from the fiscal plan to the estimated budget.       | 1.40 | 445.00      | 623.00                |
| Dougherty,Ryan Curran | Senior            | 24-May-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the FP build for PRITA.                                                                                                                                                            | 0.50 | 445.00      | 222.50                |
| Dougherty,Ryan Curran | Senior            | 24-May-20       | T3 - Long Term Projections      | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to review IFCU adjustments to the FP and agency efficiency model                           | 1.30 | 445.00      | 578.50                |
| Dougherty,Ryan Curran | Senior            | 24-May-20       | T3 - Long Term Projections      | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 28 | 2.20 | 445.00      | 979.00                |
| Panagiotakis,Sofia    | Senior Manager    | 24-May-20       | T3 - Long Term Projections      | Participate in call with J. Davis (McKinsey), N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), G. Maldonado (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss variances from the fiscal plan to the estimated budget.       | 1.40 | 720.00      | 1,008.00              |
| Panagiotakis,Sofia    | Senior Manager    | 24-May-20       | T3 - Long Term Projections      | Participate in call with R. Dougherty (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the FP build for PRITA.                                                                                                                                                            | 0.50 | 720.00      | 360.00                |
| Panagiotakis,Sofia    | Senior Manager    | 24-May-20       | T3 - Long Term Projections      | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to review IFCU adjustments to the FP and agency efficiency model                           | 1.30 | 720.00      | 936.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Panagiotakis,Sofia    | Senior Manager     | 24-May-20       | T3 - Long Term Projections | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 27 | 2.20 | 720.00      | 1,584.00              |
| Santambrogio,Juan     | Executive Director | 24-May-20       | T3 - Long Term Projections | Participate in call with J. Davis (McKinsey), N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), G. Maldonado (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss variances from the fiscal plan to the estimated budget.       | 1.40 | 810.00      | 1,134.00              |
| Santambrogio,Juan     | Executive Director | 24-May-20       | T3 - Long Term Projections | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 27 | 2.20 | 810.00      | 1,782.00              |
| Sarna,Shavi           | Senior Manager     | 24-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to review IFCU adjustments to the FP and agency efficiency model                           | 1.30 | 720.00      | 936.00                |
| Sarna,Shavi           | Senior Manager     | 24-May-20       | T3 - Long Term Projections | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 27 | 2.20 | 720.00      | 1,584.00              |
| Tan,Riyandi           | Manager            | 24-May-20       | T3 - Long Term Projections | Participate in call with R. Dougherty (EY), R. Tan (EY) and S. Panagiotakis (EY) to discuss the FP build for PRITA.                                                                                                                                                            | 0.50 | 595.00      | 297.50                |
| Tan,Riyandi           | Manager            | 24-May-20       | T3 - Long Term Projections | Participate in meeting with N. Lawson (McKinsey), S. O'Rourke (McKinsey), D. Udom (McKinsey), A. Ghosh (McKinsey), S Panagiotakis (EY), S. Sarna (EY), R Tan (EY), R Dougherty (EY) to review IFCU adjustments to the FP and agency efficiency model                           | 1.30 | 595.00      | 773.50                |
| Tan,Riyandi           | Manager            | 24-May-20       | T3 - Long Term Projections | Participate in working meeting with G Maldonado (FOMB), M Perez (FOMB), S Panagiotakis (EY), R Dougherty (EY), J Santambrogio (EY), R Tan (EY), S Sarna (EY), and J Burr (EY) to reconcile the final budget decisions to the fiscal plan draft expected to be published May 27 | 2.20 | 595.00      | 1,309.00              |
| Chepenik,Adam Brandon | Partner/Principal  | 25-May-20       | T3 - Long Term Projections | Make additional edits to fiscal plan tax section                                                                                                                                                                                                                               | 1.90 | 870.00      | 1,653.00              |
| Dougherty,Ryan Curran | Senior             | 25-May-20       | T3 - Long Term Projections | Prepare summary of FY20 OMB transfers in order to tag appropriately in AEM.                                                                                                                                                                                                    | 0.80 | 445.00      | 356.00                |
| Levy,Sheva R          | Partner/Principal  | 25-May-20       | T3 - Long Term Projections | Review McKinsey updates to fiscal plan narrative related to Social Security working group                                                                                                                                                                                      | 0.70 | 721.00      | 504.70                |
| Levy,Sheva R          | Partner/Principal  | 25-May-20       | T3 - Long Term Projections | Review updates by McKinsey related to 8.5% pension cut in fiscal plan narrative                                                                                                                                                                                                | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R          | Partner/Principal  | 25-May-20       | T3 - Long Term Projections | Review consistency of pension related numerical tables in May fiscal plan with most recent paygo projections                                                                                                                                                                   | 1.70 | 721.00      | 1,225.70              |
| Tague,Robert          | Senior Manager     | 25-May-20       | T3 - Long Term Projections | Review draft fiscal plan pension section for additional edits.                                                                                                                                                                                                                 | 1.20 | 720.00      | 864.00                |
| Aubourg,Rene Wiener   | Senior Manager     | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)            | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener   | Senior Manager     | 26-May-20       | T3 - Long Term Projections | Draft report on state revenue forecasting entities and processes.                                                                                                                                                                                                              | 2.40 | 720.00      | 1,728.00              |
| Aubourg,Rene Wiener   | Senior Manager     | 26-May-20       | T3 - Expert Testimony      | Prepare summary tables for comparative analysis of state revenue forecasting entities and processes.                                                                                                                                                                           | 2.80 | 720.00      | 2,016.00              |
| Ban,Menuka            | Manager            | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)            | 0.40 | 595.00      | 238.00                |
| Ban,Menuka            | Manager            | 26-May-20       | T3 - Long Term Projections | Review SUT data by month and categories in request of Ian                                                                                                                                                                                                                      | 0.60 | 595.00      | 357.00                |
| Chan,Jonathan         | Senior             | 26-May-20       | T3 - Plan of Adjustment    | Review Relativity platform for changes required as of 05/26/2020 to efficiently meet reporting needs.                                                                                                                                                                          | 2.30 | 445.00      | 1,023.50              |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chepenik,Adam Brandon | Partner/Principal | 26-May-20       | T3 - Long Term Projections | Participate in briefing on fiscal plan by N Jaresko (FOMB)                                                                                                                                                                                                          | 0.80 | 870.00      | 696.00                |
| Cho,Kye H             | Manager           | 26-May-20       | T3 - Long Term Projections | Review of summary of loan documentation for consideration of debt refinance for Dorado in pursuant to PROMESA Sec 207                                                                                                                                               | 1.30 | 595.00      | 773.50                |
| Cho,Kye H             | Manager           | 26-May-20       | T3 - Long Term Projections | Review of summary of loan documentation for consideration of debt refinance for San German in pursuant to PROMESA Sec 207                                                                                                                                           | 1.40 | 595.00      | 833.00                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 1.40 | 245.00      | 343.00                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the San German 207 Letter requesting debt refinance                                                                                                                                                                    | 1.80 | 245.00      | 441.00                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 2 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 2 of the summary response to the San German 207 Letter requesting debt refinance                                                                                                                                                                    | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 3 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 3 of the summary response to the San German 207 Letter requesting debt refinance                                                                                                                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 4 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 4 of the summary response to the San German 207 Letter requesting debt refinance                                                                                                                                                                    | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 5 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 5 of the summary response to the San German 207 Letter requesting debt refinance                                                                                                                                                                    | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James   | Staff             | 26-May-20       | T3 - Long Term Projections | Prepare version 6 of the summary response to the Dorado 207 Letter requesting debt refinance                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Felix,Graham          | Senior            | 26-May-20       | T3 - Long Term Projections | Participate in a meeting with G. Felix (EY) and J. Moran-Eserski (EY) to discuss municipal PayGo and ASES                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Felix,Graham          | Senior            | 26-May-20       | T3 - Long Term Projections | Participate in call to align CRIM model data with Municipal Fiscal Model: J Moran (EY), G Felix (EY)                                                                                                                                                                | 0.50 | 445.00      | 222.50                |
| Garcia,Francisco R.   | Senior Manager    | 26-May-20       | T3 - Plan of Adjustment    | Analyze FY2020 certified budget to identify potential funds restricted by budget as of March 2020.                                                                                                                                                                  | 2.30 | 720.00      | 1,656.00              |
| Garcia,Francisco R.   | Senior Manager    | 26-May-20       | T3 - Plan of Adjustment    | Analyze potential unrestricted and implied restricted funds for non-Commonwealth agencies as of March 2020.                                                                                                                                                         | 1.70 | 720.00      | 1,224.00              |
| Glavin,Amanda Jane    | Staff             | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Adjust shift share analysis to account for overall decline in economic activity in Puerto Rico by analyzing industry growth relative to overall growth                                                                                                              | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Analyze growth of Puerto Ricos Dominant sectors over the past 5 and 10 years for shift share and economic base analysis                                                                                                                                             | 1.20 | 445.00      | 534.00                |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Calculate initial weights for benchmarking analysis                                                                                                                                                                                                                 | 2.60 | 445.00      | 1,157.00              |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Prepare slide on Puerto Rico shift share study methodology                                                                                                                                                                                                          | 0.80 | 445.00      | 356.00                |
| Kebhaj,Suhaib         | Senior            | 26-May-20       | T3 - Long Term Projections | Establish methodology for including weighted industry benchmarking analysis based on shift share analysis                                                                                                                                                           | 0.90 | 445.00      | 400.50                |
| Leonis,Temisan        | Senior            | 26-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO budget timeline and recent PRIDCO model changes.                                                                                                                                       | 0.70 | 445.00      | 311.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan       | Senior             | 26-May-20       | T3 - Long Term Projections      | Incorporate FP baseline and Government baseline projections into PRIDCO Business Plan.                                                                                                                                                                              | 2.30 | 445.00      | 1,023.50              |
| Leonis,Temisan       | Senior             | 26-May-20       | T3 - Long Term Projections      | Review latest revised McKinsey Commonwealth models.                                                                                                                                                                                                                 | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan       | Senior             | 26-May-20       | T3 - Long Term Projections      | Review revised PRIDCO Business Plan.                                                                                                                                                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Levine,Adam          | Senior             | 26-May-20       | T3 - Long Term Projections      | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss PRIDCO budget timeline and recent PRIDCO model changes.                                                                                                                                       | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 26-May-20       | T3 - Long Term Projections      | Prepare analysis discussing PRIDCO budget items for FY2021 compared to FY2019                                                                                                                                                                                       | 2.10 | 445.00      | 934.50                |
| Levine,Adam          | Senior             | 26-May-20       | T3 - Long Term Projections      | Review FY2021 DDEC Budget presentation                                                                                                                                                                                                                              | 1.10 | 445.00      | 489.50                |
| Levine,Adam          | Senior             | 26-May-20       | T3 - Long Term Projections      | Review PRIDCO FY2019 Budget                                                                                                                                                                                                                                         | 1.30 | 445.00      | 578.50                |
| Levine,Adam          | Senior             | 26-May-20       | T3 - Long Term Projections      | Review PRIDCO Government Baseline expense build-up projections                                                                                                                                                                                                      | 1.10 | 445.00      | 489.50                |
| Levy,Sheva R         | Partner/Principal  | 26-May-20       | T3 - Long Term Projections      | Review responses to e-mail questions from McKinsey regarding pension cut section of May fiscal plan narrative                                                                                                                                                       | 0.80 | 721.00      | 576.80                |
| Levy,Sheva R         | Partner/Principal  | 26-May-20       | T3 - Creditor Mediation Support | Review e-mail responses to FOMB questions regarding Social Security cut implementation section of May fiscal plan narrative                                                                                                                                         | 1.10 | 721.00      | 793.10                |
| Levy,Sheva R         | Partner/Principal  | 26-May-20       | T3 - Creditor Mediation Support | Review consistency of pension numbers in May fiscal plan model from McKinsey with most recent paygo projections                                                                                                                                                     | 1.30 | 721.00      | 937.30                |
| Mackie,James         | Executive Director | 26-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 26-May-20       | T3 - Long Term Projections      | Review effects of COVID on PR macroeconomy                                                                                                                                                                                                                          | 0.70 | 810.00      | 567.00                |
| Mackie,James         | Executive Director | 26-May-20       | T3 - Long Term Projections      | Review Hacienda revenue results                                                                                                                                                                                                                                     | 0.20 | 810.00      | 162.00                |
| Mizzi,Philip Mario   | Staff              | 26-May-20       | T3 - Long Term Projections      | Review key provisions in the CARES Act                                                                                                                                                                                                                              | 2.00 | 245.00      | 490.00                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Participate in a meeting with G. Felix (EY) and J. Moran-Eserski (EY) to discuss municipal PayGo and ASEs                                                                                                                                                           | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), M. Lopez (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss the repayment of FY2020 municipal PayGo obligations                                                                                                 | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Prepare a detailed agenda/discussion points in preparation for a meeting with FOMB to discuss repayment of FY2020 PayGo obligations                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Review Dorado's request to refinance their existing debt to ensure compliance with the certified CW fiscal plan and PROMESA                                                                                                                                         | 0.90 | 445.00      | 400.50                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Review final CW fiscal plan model to source the final macro assumptions and latest projections to ensure consistency with CRIM's Fiscal Plan                                                                                                                        | 0.80 | 445.00      | 356.00                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Review memo for the approval of the refinancing of Dorado's existing debt prior to circulating with the broader team                                                                                                                                                | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Review memo for the approval of the refinancing of San German's existing debt prior to circulating with the broader team                                                                                                                                            | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Review San German's request to refinance their existing debt to ensure compliance with the certified CW fiscal plan and PROMESA                                                                                                                                     | 1.10 | 445.00      | 489.50                |
| Moran-Eserski,Javier | Senior             | 26-May-20       | T3 - Long Term Projections      | Update the detailed agenda/discussion points in preparation for a meeting with FOMB to incorporate feedback received from the team                                                                                                                                  | 0.20 | 445.00      | 89.00                 |
| Mullins,Daniel R     | Executive Director | 26-May-20       | T3 - Long Term Projections      | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 26-May-20       | T3 - Long Term Projections      | COVID-19 - Project updates, next steps, analysis prioritization                                                                                                                                                                                                     | 0.70 | 810.00      | 567.00                |
| Mullins,Daniel R     | Executive Director | 26-May-20       | T3 - Long Term Projections      | PR GIS HUD Plan - Review of Housing Department plan and provision of detailed comments paragraph by paragraph                                                                                                                                                       | 2.40 | 810.00      | 1,944.00              |
| Mullins,Daniel R     | Executive Director | 26-May-20       | T3 - Long Term Projections      | PR GIS HUD Plan - Provision of recommendations for expansion of plan scope and include land use, building code and provision for broader consideration of legal land registration and satisfaction of preventative public safety objectives                         | 1.60 | 810.00      | 1,296.00              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 26-May-20       | T3 - Long Term Projections        | COVID-19 Economic Effects - estimates of COVID only effects (EY) and backing out of McK model.                                                                                                                                                                      | 1.80 | 810.00      | 1,458.00              |
| Neziroski, David    | Staff              | 26-May-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for April application                                                                                                                                                                                                                  | 1.10 | 245.00      | 269.50                |
| Panagiotakis, Sofia | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss summary of fiscal plan investments and required revisions                                                                                                                                | 0.60 | 720.00      | 432.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Review the agency efficiency section of the fiscal plan.                                                                                                                                                                                                            | 1.10 | 720.00      | 792.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Review the HIT tax in the Medicaid and ASSES build in the FP to determine the impact and understand what fund type it is paid out of.                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Panagiotakis, Sofia | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Review the revised budget conditions and reconcile them to the amounts included in the fiscal plan.                                                                                                                                                                 | 0.40 | 720.00      | 288.00                |
| Parks, Ian          | Manager            | 26-May-20       | T3 - Long Term Projections        | Participate in call with R Young (EY) and I Parks (EY) on presentation of SBA PPP loans and comparing various SBA progress reports                                                                                                                                  | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 26-May-20       | T3 - Long Term Projections        | Draft letter responding to restaurant request to extend SUT exemption on prepared goods                                                                                                                                                                             | 1.70 | 595.00      | 1,011.50              |
| Parks, Ian          | Manager            | 26-May-20       | T3 - Long Term Projections        | Prepare presentation of SBA PPP loans and comparing various SBA Progress Reports                                                                                                                                                                                    | 1.10 | 595.00      | 654.50                |
| Parks, Ian          | Manager            | 26-May-20       | T3 - Long Term Projections        | Review Restaurant group material                                                                                                                                                                                                                                    | 0.60 | 595.00      | 357.00                |
| Patel, Deven V.     | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Prepare updates to PPP status summary comparing PR to all US states through Rd 1 and Rd 2 of the program                                                                                                                                                            | 0.70 | 720.00      | 504.00                |
| Patel, Deven V.     | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Review and respond to updated Fed Funds figures based on activity and new FAQ's provided by Fed government during prior week                                                                                                                                        | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 26-May-20       | T3 - Long Term Projections        | Review updates to draft foreign tax timeline presentation                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Rai, Aman           | Staff              | 26-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Transit Safety Commission for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Environmental Quality Board for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Puerto Rico Police Bureau for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to National Guard of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Department of Natural and Environmental Resources for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                         | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Cooperative Development Commission for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                        | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Department of Consumer Affairs for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                            | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Insurance Fund State Corporation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Office of the Commissioner of Financial Institutions for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                      | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Automobile Accident Compensation Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                           | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Department of Education for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                                   | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior             | 26-May-20       | T3 - Plan of Adjustment           | Prepare email to Economic Development Bank for Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                                                                              | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Prepare email to Superintendent of the Capitol for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                                                                                           | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Transit Safety Commission for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Environmental Quality Board for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Puerto Rico Police Bureau for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                         | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from National Guard of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Department of Natural and Environmental Resources for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Cooperative Development Commission for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Department of Consumer Affairs for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                    | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Insurance Fund State Corporation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                  | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Office of the Commissioner of Financial Institutions for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                              | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Automobile Accident Compensation Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Department of Education for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                           | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Economic Development Bank for Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 26-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Superintendent of the Capitol for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                                                  | 0.20 | 445.00      | 89.00                 |
| Rubin, Joshua A.    | Staff  | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.    | Staff  | 26-May-20       | T3 - Long Term Projections | Calculate Puerto Rico employment growth by industry within the pharmaceuticals and medical device manufacturing cluster relative to the nationwide industry                                                                                                          | 1.30 | 245.00      | 318.50                |
| Rubin, Joshua A.    | Staff  | 26-May-20       | T3 - Long Term Projections | Calculate Puerto Rico employment growth by major sector relative to the nationwide industry                                                                                                                                                                          | 1.20 | 245.00      | 294.00                |
| Rubin, Joshua A.    | Staff  | 26-May-20       | T3 - Long Term Projections | Prepare chart comparing share of Puerto Rico employment in top 5 sectors between 2008, 2013, and 2018                                                                                                                                                                | 0.70 | 245.00      | 171.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                           | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rubin,Joshua A.         | Staff | 26-May-20       | T3 - Long Term Projections | Revise benchmarking analysis tool to allow any numeric weights to be applied to sectors                                                                                                                                        | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 26-May-20       | T3 - Long Term Projections | Translate Procurement Regulation No. 33 from February 2020                                                                                                                                                                     | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Public Housing Administration account X023 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Cardiovascular Center of Puerto Rico and the Caribbean Corporation account X019 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Day Care Center account Xers to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Department of Economic Development and Commerce account X973 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Puerto Rico Development Fund account X392 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Economic Development Bank for Puerto Rico account X711 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Office for Promotion of Human Development (OPDH) account X229 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Office for Promotion of Human Development (OPDH) account X309 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review information for Authority for the Financing of Infrastructure of Puerto Rico account X516 to determine if follow up with a financial institution or an account holder is needed.                                        | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Convention Center District Authority of Puerto Rico account X473 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X368 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X348 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X285 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X885 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X325 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment    | Review Family and Children Administration account X333 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                 | 0.10 | 245.00      | 24.50                 |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Family and Children Administration account X350 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Family and Children Administration account X059 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Family and Children Administration account X067 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account X104 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account X112 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account X074 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account X527 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Office of the Governor account X237 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Office of the Governor account X253 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Office of the Governor account X261 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account X345 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Electric Power Authority (PREPA) account XS03 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review information for University of Puerto Rico account X244 to determine if follow up with a financial institution or an account holder is needed.                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X833 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution. | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Puerto Rico Education Council account X611 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review Puerto Rico Education Council account X345 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 26-May-20       | T3 - Plan of Adjustment | Review PR Federal Affairs Administration account X332 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                                                                 | 0.10 | 245.00      | 24.50                 |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category                | Redacted Description                                                                                                                                                                                             | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Review PR Federal Affairs Administration account X037 to determine whether the follow up request for pending information is needed from the account holder or from the financial institution.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Office of the Governor account X237 at Banco Santander as of 3/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Office of the Governor account X253 at Banco Santander as of 3/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Office of the Governor account X261 at Banco Santander as of 3/31/2020 testing period.                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 at Banco Santander as of 3/31/2020 testing period.                                                                  | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Electric Power Authority (PREPA) account X345 at Northern Trust as of 3/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff              | 26-May-20       | T3 - Plan of Adjustment         | Perform first level testing of Electric Power Authority (PREPA) account XS03 at Northern Trust as of 3/31/2020 testing period.                                                                                   | 0.10 | 245.00      | 24.50                 |
| Santambrogio, Juan       | Executive Director | 26-May-20       | T3 - Long Term Projections      | Prepare response to FOMB Executive Director regarding revenue impact of COVID-19 on FY20 and FY21                                                                                                                | 1.10 | 810.00      | 891.00                |
| Santambrogio, Juan       | Executive Director | 26-May-20       | T3 - Plan of Adjustment         | Review analysis of 30 year cash projections based on final fiscal plan projections                                                                                                                               | 1.80 | 810.00      | 1,458.00              |
| Santambrogio, Juan       | Executive Director | 26-May-20       | T3 - Long Term Projections      | Review draft COFINA Fiscal Plan submitted by the Government to be certified by the Board                                                                                                                         | 1.30 | 810.00      | 1,053.00              |
| Santambrogio, Juan       | Executive Director | 26-May-20       | T3 - Long Term Projections      | Review final version of Commonwealth Fiscal Plan document to be certified by the Board                                                                                                                           | 2.20 | 810.00      | 1,782.00              |
| Sarna, Shavi             | Senior Manager     | 26-May-20       | T3 - Long Term Projections      | Participate on call with S. Panagiotakis (EY) and S. Sarna (EY) to discuss summary of fiscal plan investments and required revisions                                                                             | 0.60 | 720.00      | 432.00                |
| Stanley, Jason           | Manager            | 26-May-20       | T3 - Long Term Projections      | Participate in call to align CRIM model data with Municipal Fiscal Model: J Moran (EY), G Felix (EY)                                                                                                             | 0.50 | 595.00      | 297.50                |
| Stricklin, Todd          | Senior             | 26-May-20       | T3 - Creditor Mediation Support | Calculate TRS gap payment cost sensitivities under the current proposal assuming a floor payment of \$1,500 to determine a single best estimate                                                                  | 1.70 | 405.00      | 688.50                |
| Stricklin, Todd          | Senior             | 26-May-20       | T3 - Creditor Mediation Support | Calculate TRS gap payment cost sensitivities under the current proposal payouts varying amounts to reflect different "expected" gap periods to determine a single best estimate                                  | 1.90 | 405.00      | 769.50                |
| Stricklin, Todd          | Senior             | 26-May-20       | T3 - Creditor Mediation Support | Calculate cost of \$1,500 floor in Social Security damages payment in comparison to each cost proposal (including 2/3 year delay periods as well as "high cost" proposal to ensure coverage of all participants) | 1.90 | 405.00      | 769.50                |
| Stuber, Emily Grace      | Senior             | 26-May-20       | T3 - Long Term Projections      | Summarize proposed revisions for TRS demographic experience study via email based on detailed review                                                                                                             | 0.70 | 405.00      | 283.50                |
| Stuber, Emily Grace      | Senior             | 26-May-20       | T3 - Long Term Projections      | Review data work performed by team that was utilized for TRS demographic experience study                                                                                                                        | 1.90 | 405.00      | 769.50                |
| Tague, Robert            | Senior Manager     | 26-May-20       | T3 - Long Term Projections      | Participate in a meeting with G. Ojeda (FOMB), M. Lopez (FOMB), R. Tague (EY), J. Moran-Eserski (EY) to discuss the repayment of FY2020 municipal PayGo obligations                                              | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 26-May-20       | T3 - Long Term Projections      | Review section 207 muni refinance request with documentation for Dorado                                                                                                                                          | 0.80 | 720.00      | 576.00                |
| Tague, Robert            | Senior Manager     | 26-May-20       | T3 - Long Term Projections      | Review section 207 muni refinance request with documentation for San German                                                                                                                                      | 0.80 | 720.00      | 576.00                |
| Tan, Riyandi             | Manager            | 26-May-20       | T3 - Plan of Adjustment         | Prepare cash model to illustrate cash flows from pension trust based on latest 2020 May Commonwealth Fiscal Plan.                                                                                                | 2.30 | 595.00      | 1,368.50              |
| Venkatramanan, Siddhu    | Manager            | 26-May-20       | T3 - Plan of Adjustment         | Prepare script to produce cash documentation for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                      | 0.70 | 595.00      | 416.50                |
| Venkatramanan, Siddhu    | Manager            | 26-May-20       | T3 - Plan of Adjustment         | Prepare script to produce restriction documentation for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                               | 0.70 | 595.00      | 416.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Venkatramanan,Siddhu | Manager        | 26-May-20       | T3 - Plan of Adjustment    | Review script to produce cash documentation for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                                               | 0.60 | 595.00      | 357.00                |
| Venkatramanan,Siddhu | Manager        | 26-May-20       | T3 - Plan of Adjustment    | Review script to produce restriction documentation for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                                        | 0.60 | 595.00      | 357.00                |
| Venkatramanan,Siddhu | Manager        | 26-May-20       | T3 - Plan of Adjustment    | Prepare email with information related to HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 to send to Proskauer.                                                                                                                                          | 0.20 | 595.00      | 119.00                |
| Venkatramanan,Siddhu | Manager        | 26-May-20       | T3 - Plan of Adjustment    | Send email to E. Chernus (Proskauer) with information related to related to HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019.                                                                                                                             | 0.10 | 595.00      | 59.50                 |
| Walker,Halea         | Staff          | 26-May-20       | T3 - Long Term Projections | Translate Carta Natalie Jaresko document from Spanish to English for analysis                                                                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and I Parks (EY) on presentation of SBA PPP loans and comparing various SBA progress reports                                                                                                                                       | 1.10 | 245.00      | 269.50                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Prepare comparison summary for updated SBA & HHS CARES/CARES 3.5 allocations to PR                                                                                                                                                                                       | 1.60 | 245.00      | 392.00                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Prepare summary of analysis for US small business PPP participation since CARES Act signed                                                                                                                                                                               | 0.80 | 245.00      | 196.00                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Research EIDL loan & grant allocations to PR from CARES Act and CARES 3.5                                                                                                                                                                                                | 1.20 | 245.00      | 294.00                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Research HHS allocations to PR from CARES Act Provider Relief Fund                                                                                                                                                                                                       | 1.90 | 245.00      | 465.50                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Research PPP allocation to PR from CARES Act and CARES 3.5                                                                                                                                                                                                               | 1.40 | 245.00      | 343.00                |
| Young,Ryan           | Staff          | 26-May-20       | T3 - Long Term Projections | Research PPP loan allocation declines across all eligible small businesses in US                                                                                                                                                                                         | 1.80 | 245.00      | 441.00                |
| Zhao,Leqi            | Staff          | 26-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing the variables to be used in the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)      | 0.40 | 245.00      | 98.00                 |
| Aubourg,Rene Wiener  | Senior Manager | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 720.00      | 288.00                |
| Aubourg,Rene Wiener  | Senior Manager | 27-May-20       | T3 - Long Term Projections | Revise report on states' revenue forecasting entities and processes to incorporate comments received                                                                                                                                                                     | 1.90 | 720.00      | 1,368.00              |
| Ban,Menuka           | Manager        | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 595.00      | 238.00                |
| Berger,Daniel L.     | Senior         | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.     | Senior         | 27-May-20       | T3 - Long Term Projections | Build out automated spreadsheet for SAS output into excel charts for MUNI models                                                                                                                                                                                         | 2.60 | 445.00      | 1,157.00              |
| Berger,Daniel L.     | Senior         | 27-May-20       | T3 - Long Term Projections | Update SAS code that were presented from excel output                                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Burr,Jeremy          | Manager        | 27-May-20       | T3 - Long Term Projections | Prepare revised process document for submission of the COFINA budget and fiscal plan based on the CW fiscal plan delays                                                                                                                                                  | 0.90 | 595.00      | 535.50                |
| Chan,Jonathan        | Senior         | 27-May-20       | T3 - Plan of Adjustment    | Respond to Proskauer as of 05/27/2020 regarding differences in documents provided in response to creditor mediation as of October 2019 versus May 2020.                                                                                                                  | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan        | Senior         | 27-May-20       | T3 - Plan of Adjustment    | Reconcile documents provided to Proskauer in response to creditor mediation as of October 2019 versus May 2020.                                                                                                                                                          | 2.90 | 445.00      | 1,290.50              |
| Chan,Jonathan        | Senior         | 27-May-20       | T3 - Plan of Adjustment    | Review documents regarding PHA/HFA trust accounts in response to Proskauer questions on purpose of accounts                                                                                                                                                              | 2.90 | 445.00      | 1,290.50              |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 27-May-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer to discuss updates required to the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation in response to legal proceedings.<br>Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), P. Garcia (EY), J. Chan (EY) | 0.40 | 445.00      | 178.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-May-20       | T3 - Long Term Projections | Evaluate legislative language for N Jaresko (FOMB)                                                                                                                                                                                                                                                                                 | 1.10 | 870.00      | 957.00                |
| Chepenik,Adam Brandon | Partner/Principal | 27-May-20       | T3 - Long Term Projections | Participate in FOMB board meeting led by N Jaresko (FOMB)                                                                                                                                                                                                                                                                          | 3.20 | 870.00      | 2,784.00              |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY), J. Dorgo (EY) to discuss revisions to COVID-19 disclosure statement to include Executive Order 2020-040                                                                                                                                                                              | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY), J. Dorgo (EY) to discuss the Government actions related to COVID work plan                                                                                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Add FOMB Letters May 20 to May 27 to document library for team review                                                                                                                                                                                                                                                              | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Add informative bulletin 20-15 to document library for team review                                                                                                                                                                                                                                                                 | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Executive Order 2020-41 to document library for team review                                                                                                                                                                                                                                                                        | 0.20 | 245.00      | 49.00                 |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Prepare version 14 of the Approved Government Action Deck for team review                                                                                                                                                                                                                                                          | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Prepare version 21 of the Disclosure Statement for team review                                                                                                                                                                                                                                                                     | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for Executive Order 2020-41 for team review                                                                                                                                                                                                                                                   | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for FOMB Letters May 20 to May 27 for team review                                                                                                                                                                                                                                             | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Review and prepare executive summary for informative bulletin 20-15 for team review                                                                                                                                                                                                                                                | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Analyze Executive Order 2020-41 for team review                                                                                                                                                                                                                                                                                    | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff             | 27-May-20       | T3 - Plan of Adjustment    | Analyze informative bulletin 20-15 for team review                                                                                                                                                                                                                                                                                 | 0.40 | 245.00      | 98.00                 |
| Felix,Graham          | Senior            | 27-May-20       | T3 - Long Term Projections | Participate in a meeting with G. Felix (EY) and J. Moran-Eserski (EY) to discuss the latest property tax projections                                                                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Garcia,Francisco R.   | Senior Manager    | 27-May-20       | T3 - Plan of Adjustment    | Analyze impact to potential budget surplus or deficit as presented in March 2020 cash update presentation.                                                                                                                                                                                                                         | 1.20 | 720.00      | 864.00                |
| Garcia,Francisco R.   | Senior Manager    | 27-May-20       | T3 - Plan of Adjustment    | Participate in meeting with Proskauer to discuss updates required to the Bank Account Analysis: Status Update – March 31, 2020 Balances presentation in response to legal proceedings.<br>Attendees include: M. Zerjal (Proskauer), R. Kim (Proskauer), M. Mervis (Proskauer), N. Miller (Proskauer), P. Garcia (EY), J. Chan (EY) | 0.40 | 720.00      | 288.00                |
| Glavin,Amanda Jane    | Staff             | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                          | 0.40 | 245.00      | 98.00                 |
| Kebhaj,Suhaib         | Senior            | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                          | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 27-May-20       | T3 - Long Term Projections | Provide explanation of methodology and flow of doing business benchmarking analysis                                                                                                                                                                                                                                                | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib         | Senior            | 27-May-20       | T3 - Long Term Projections | Provide summary of Economic base analysis for Puerto Rico                                                                                                                                                                                                                                                                          | 1.40 | 445.00      | 623.00                |
| Kebhaj,Suhaib         | Senior            | 27-May-20       | T3 - Long Term Projections | Provide summary of results of strategic sectors based on 10-year and 5-year shift share analysis                                                                                                                                                                                                                                   | 2.80 | 445.00      | 1,246.00              |
| Kebhaj,Suhaib         | Senior            | 27-May-20       | T3 - Long Term Projections | Update charts and tables for shift share economic base analysis                                                                                                                                                                                                                                                                    | 1.20 | 445.00      | 534.00                |
| Leonis,Temisan        | Senior            | 27-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss how to successful incorporate FP baseline and Government baseline projections into client ready PRIDCO Business Plan.                                                                                                                                        | 1.70 | 445.00      | 756.50                |
| Leonis,Temisan        | Senior            | 27-May-20       | T3 - Long Term Projections | Review Act 15-2017.                                                                                                                                                                                                                                                                                                                | 0.70 | 445.00      | 311.50                |
| Leonis,Temisan        | Senior            | 27-May-20       | T3 - Long Term Projections | Review Act 17-2017.                                                                                                                                                                                                                                                                                                                | 0.80 | 445.00      | 356.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Leonis,Temisan          | Senior             | 27-May-20       | T3 - Long Term Projections | Review Act 272-2003.                                                                                                                                                                                                                                                     | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan          | Senior             | 27-May-20       | T3 - Long Term Projections | Review Act 75-2017.                                                                                                                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Leonis,Temisan          | Senior             | 27-May-20       | T3 - Long Term Projections | Review Puerto Rico's Management & Budget Office budget models as of February 2020 for the Commonwealth.                                                                                                                                                                  | 2.10 | 445.00      | 934.50                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss how to successful incorporate FP baseline and Government baseline projections into client ready PRIDCO Business Plan.                                                                              | 1.70 | 445.00      | 756.50                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review AFAAF PR Dept. of Treasury Liquidity Plan For the month of March 2020 of FY2020 - component unit report with focus on PRIDCO                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review Ambec suit details in regards to Title I, II, and III                                                                                                                                                                                                             | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review DDEC Executive Summary v3 Q&A with focus on PRIDCO budget                                                                                                                                                                                                         | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review FOMB release of the proposed 2020 Commonwealth Fiscal Plan                                                                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review FY2020 UPR budget presentation to prepare formats and materials for the PRIDCO FY2021 budget                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review FY2021 DDEC Budget presentation                                                                                                                                                                                                                                   | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review latest status report of the FOMB regarding the COVID-19 proposed disclosure statement schedule                                                                                                                                                                    | 0.90 | 445.00      | 400.50                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Review PRIDCO Budget Request FY20-FY21 model                                                                                                                                                                                                                             | 1.60 | 445.00      | 712.00                |
| Levine,Adam             | Senior             | 27-May-20       | T3 - Long Term Projections | Update PRIDCO model - TOC links, formatting and rearrangement of Supporting Data section                                                                                                                                                                                 | 1.40 | 445.00      | 623.00                |
| Levy,Sheva R            | Partner/Principal  | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with M Lopez (FOMB) C Ortiz (FOMB) and S Levy (EY) to prepare for Social Security working group call                                                                                                                                                 | 0.60 | 721.00      | 432.60                |
| Levy,Sheva R            | Partner/Principal  | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with M Lopez (FOMB) C Ortiz (FOMB) and S Levy (EY), various representatives from ERS, PRDE and judiciary branch and other members of Social Security working group to discuss progress on pension reform implementation                              | 0.70 | 721.00      | 504.70                |
| Maciejewski,Brigid Jean | Manager            | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY), J. Dorgo (EY) to discuss revisions to COVID-19 disclosure statement to include Executive Order 2020-040                                                                                                                    | 0.20 | 595.00      | 119.00                |
| Maciejewski,Brigid Jean | Manager            | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with B. Maciejewski (EY), J. Dorgo (EY) to discuss the Government actions related to COVID work plan                                                                                                                                                 | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                                                       | 0.60 | 595.00      | 357.00                |
| Maciejewski,Brigid Jean | Manager            | 27-May-20       | T3 - Plan of Adjustment    | Review COVID-19 disclosure statement for comments received from team                                                                                                                                                                                                     | 0.80 | 595.00      | 476.00                |
| Mackie,James            | Executive Director | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 27-May-20       | T3 - Long Term Projections | Draft insurance tax memo for RAS/FOMB                                                                                                                                                                                                                                    | 0.90 | 810.00      | 729.00                |
| Mackie,James            | Executive Director | 27-May-20       | T3 - Long Term Projections | Review most recent municipality revenue and expenditure forecast model results                                                                                                                                                                                           | 1.40 | 810.00      | 1,134.00              |
| Malhotra,Gaurav         | Partner/Principal  | 27-May-20       | T3 - Long Term Projections | Review updated version of 30 year cash projections based on Certified fiscal plan amounts                                                                                                                                                                                | 1.20 | 870.00      | 1,044.00              |
| Moran-Eserski,Javier    | Senior             | 27-May-20       | T3 - Long Term Projections | Participate in a meeting with ERS, G. Ojeda (FOMB), M. Lopez (FOMB), J. Moran-Eserski (EY) and R. Tague (EY) to discuss the repayment of FY2020 municipal PayGo and the allocation of the CW transfer                                                                    | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier    | Senior             | 27-May-20       | T3 - Long Term Projections | Participate in a meeting with G. Felix (EY) and J. Moran-Eserski (EY) to discuss the latest property tax projections                                                                                                                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 27-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB), M. Lopez (FOMB), L. Collazo (ERS), C. Soto (ERS) to discuss Law 29 nullification and application of Commonwealth transfer to FY20 procedures                                                     | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 27-May-20       | T3 - Long Term Projections | Draft a letter requesting CRIM to respond to the loan documents for the short-term liquidity facility that was approved by the Oversight Board as to whether or not they agree to the terms and conditions                                                               | 1.40 | 445.00      | 623.00                |

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**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category                  | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier | Senior             | 27-May-20       | T3 - Long Term Projections        | Prepare a data request list for AAFAF requesting additional information on CAE and projected municipal interest payments                                                                                                                                                 | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier | Senior             | 27-May-20       | T3 - Long Term Projections        | Update the letter requesting CRIM to respond to the loan documents to incorporate feedback received from the team                                                                                                                                                        | 0.60 | 445.00      | 267.00                |
| Mullins,Daniel R     | Executive Director | 27-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R     | Executive Director | 27-May-20       | T3 - Long Term Projections        | PR Insurance Tax Proposal - translation, evaluation of characteristics of proposal and review of initial revenue yield estimates                                                                                                                                         | 0.90 | 810.00      | 729.00                |
| Neziroski,David      | Staff              | 27-May-20       | T3 - Fee Applications / Retention | Continue to review exhibit D for April application                                                                                                                                                                                                                       | 3.90 | 245.00      | 955.50                |
| Nguyen,Jimmy         | Staff              | 27-May-20       | T3 - Long Term Projections        | Participate in call with E Stuber (EY), J Nguyen (EY) to discuss how to code payment form election sensitivities for future participant terminations and retirement rate sensitivities based on initial results of TRS demographic experience study                      | 0.90 | 271.00      | 243.90                |
| Nguyen,Jimmy         | Staff              | 27-May-20       | T3 - Long Term Projections        | Analyze the sensitivity for TRS participants by adjusting the retirement rates for LOA actives                                                                                                                                                                           | 1.20 | 271.00      | 325.20                |
| Parks,Ian            | Manager            | 27-May-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY) and I Parks (EY) to review draft response to restaurant industry                                                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Parks,Ian            | Manager            | 27-May-20       | T3 - Long Term Projections        | Implement changes to draft letter responding to restaurant request to extend SUT exemption on prepared goods                                                                                                                                                             | 1.90 | 595.00      | 1,130.50              |
| Patel,Deven V.       | Senior Manager     | 27-May-20       | T3 - Long Term Projections        | Participate in call with D Patel (EY) and I Parks (EY) to review draft response to restaurant industry                                                                                                                                                                   | 0.30 | 720.00      | 216.00                |
| Patel,Deven V.       | Senior Manager     | 27-May-20       | T3 - Long Term Projections        | Participate in call with R Young (EY) and D Patel (EY) to review status of Fed Fund programs including PPP and HHS Relief Fund                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Patel,Deven V.       | Senior Manager     | 27-May-20       | T3 - Long Term Projections        | Review and edit to restaurant industry response letter at request of FOMB staff                                                                                                                                                                                          | 0.70 | 720.00      | 504.00                |
| Patel,Deven V.       | Senior Manager     | 27-May-20       | T3 - Long Term Projections        | Review and provide feedback about updates to Fed Funds tracker                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Rai,Aman             | Staff              | 27-May-20       | T3 - Long Term Projections        | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Medical Services Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Natural Resources Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to National Parks Company of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Office of Management and Budget for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information.                                                                                      | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Mental Health Services and Addiction Control Administration for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Industrial Commission for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                                                                  | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to Highway and Transportation Authority for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information.                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.   | Senior             | 27-May-20       | T3 - Plan of Adjustment           | Prepare email to School of Plastic Arts and Design for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                                                                                           | 0.40 | 445.00      | 178.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                    | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to 911 Emergency System Bureau for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                                                                | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to Municipal Revenue Collection Center (CRIM) for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information.                                          | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to Child Support Administration for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to Parole Board for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to Pretrial Services Program for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Prepare email to Vocational Rehabilitation Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                                                   | 0.40 | 445.00      | 178.00                |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Medical Services Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Natural Resources Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from National Parks Company of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Office of Management and Budget for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information.            | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Mental Health Services and Addiction Control Administration for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Industrial Commission for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Highway and Transportation Authority for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information.       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from School of Plastic Arts and Design for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from 911 Emergency System Bureau for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Municipal Revenue Collection Center (CRIM) for 6/30/2020 testing period requests for confirmation of open/closed accounts, restriction information and signatory information. | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 27-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Child Support Administration for 6/30/2020 testing period requests for confirmation of open/closed accounts and restriction information.                                      | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                      | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I.      | Senior | 27-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Parole Board for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 27-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Pretrial Services Program for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I.      | Senior | 27-May-20       | T3 - Plan of Adjustment    | Perform analysis to identify outstanding information from Vocational Rehabilitation Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts and bank statement.                                                            | 0.20 | 445.00      | 89.00                 |
| Rubin, Joshua A.         | Staff  | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin, Joshua A.         | Staff  | 27-May-20       | T3 - Long Term Projections | Calculate employment growth in Puerto Rico's top employing industries with Puerto Rico's top employing sectors in 2018                                                                                                                                                    | 1.40 | 245.00      | 343.00                |
| Rubin, Joshua A.         | Staff  | 27-May-20       | T3 - Long Term Projections | Review Law 181-2019 for key impacts                                                                                                                                                                                                                                       | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X031                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X049                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X048                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X055                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X015                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X022                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X018                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Puerto Rico Municipal Finance Agency account X023                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X019                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X018                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X026                                                                                                         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 27-May-20       | T3 - Plan of Adjustment    | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X016                                                                                                         | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X024                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X038                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X046                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X036                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X044                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X032                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X040                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X057                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X051                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X017                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X033                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X012                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X069                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X077                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X093                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze transaction statements provided by Banco Popular on 5/27/20 for 3/31/20 testing period to obtain information for Housing Financing Authority account X034                                                                                               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Deborah | Staff | 27-May-20       | T3 - Plan of Adjustment | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Public Housing Administration account X402 against the documentation provided for 06/30/2019 in response to creditor mediation requests. | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Public Housing Administration account X003 against documentation provided for 06/30/2019 in response to creditor mediation requests.           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Public Housing Administration account X001 against documentation provided for 06/30/2019 in response to creditor mediation requests.           | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Department of Treasury account X373 against documentation provided for 06/30/2019 in response to creditor mediation requests.                  | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Department of Labor and Human Resources account X645 against documentation provided for 06/30/2019 in response to creditor mediation requests. | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Department of Labor and Human Resources account X100 against documentation provided for 06/30/2019 in response to creditor mediation requests. | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Analyze unreconciled items identified during the comparison of documentation provided to Proskauer as of 3/31/2020 for Electronic Lottery account X328 against documentation provided for 06/30/2019 in response to creditor mediation requests.                      | 0.70 | 245.00      | 171.50                |
| Sanchez-Riveron, Déborah | Staff              | 27-May-20       | T3 - Plan of Adjustment    | Review draft email for Proskauer with analyses of unreconciled items in documentation provided as of 3/31/2020 against documentation provided for 06/30/2019 in response to creditor mediation requests.                                                              | 0.20 | 245.00      | 49.00                 |
| Santambrogio, Juan       | Executive Director | 27-May-20       | T3 - Long Term Projections | Review Commonwealth certified Fiscal Plan document to identify incentives based on milestones                                                                                                                                                                         | 1.20 | 810.00      | 972.00                |
| Santambrogio, Juan       | Executive Director | 27-May-20       | T3 - Long Term Projections | Review draft letter to COFINA regarding fiscal plan and budget process                                                                                                                                                                                                | 0.60 | 810.00      | 486.00                |
| Santambrogio, Juan       | Executive Director | 27-May-20       | T3 - Plan of Adjustment    | Review updated version of 30 year cash projections based on Certified fiscal plan amounts                                                                                                                                                                             | 1.60 | 810.00      | 1,296.00              |
| Stuber, Emily Grace      | Senior             | 27-May-20       | T3 - Long Term Projections | Participate in call with E Stuber (EY), J Nguyen (EY) to discuss how to code payment form election sensitivities for future participant terminations and retirement rate sensitivities based on initial results of TRS demographic experience study                   | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace      | Senior             | 27-May-20       | T3 - Long Term Projections | Determine starting basis for analysis of payment form election sensitivities for future participant terminations including retirement rate sensitivities in connection with the TRS demographic experience study results                                              | 1.40 | 405.00      | 567.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Participate in a meeting with ERS, G. Ojeda (FOMB), M. Lopez (FOMB), J. Moran-Eserski (EY) and R. Tague (EY) to discuss the repayment of FY2020 municipal PayGo and the allocation of the CW transfer                                                                 | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), J. Moran (EY), G. Ojeda (FOMB), M. Lopez (FOMB), L. Collazo (ERS), C. Soto (ERS) to discuss Law 29 nullification and application of Commonwealth transfer to FY20 procedures                                                  | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Final review of 207 muni letters prior to sending to G. Ojeda (FOMB)                                                                                                                                                                                                  | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Review draft letter to CRIM regarding liquidity facility to edit prior to sharing with FOMB                                                                                                                                                                           | 0.30 | 720.00      | 216.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Review revised section 207 muni refinance request summary with documentation for Dorado                                                                                                                                                                               | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Review revised section 207 muni refinance request summary with documentation for San German                                                                                                                                                                           | 0.40 | 720.00      | 288.00                |
| Tague, Robert            | Senior Manager     | 27-May-20       | T3 - Long Term Projections | Review summary of CAE related questions to share with AAFAF prior to setting up a call to walk through CAE files.                                                                                                                                                     | 0.40 | 720.00      | 288.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                     | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tajuddin, Salman Naveed | Senior Manager    | 27-May-20       | T3 - Plan of Adjustment    | Participate in call with S Tajuddin (EY), B Maciejewski (EY) to discuss revisions to COVID-19 disclosure statement                                                                                                                                                       | 0.60 | 720.00      | 432.00                |
| Tan, Riyandi            | Manager           | 27-May-20       | T3 - Plan of Adjustment    | Prepare charts and tables from cash model to illustrate cash flows from pension trust based on latest 2020 May Commonwealth Fiscal Plan.                                                                                                                                 | 0.70 | 595.00      | 416.50                |
| Venkatramanan, Siddhu   | Manager           | 27-May-20       | T3 - Plan of Adjustment    | Review script to produce additional documentation at an agency level for Plan of Adjustment entities reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                                                                 | 1.20 | 595.00      | 714.00                |
| Walker, Halea           | Staff             | 27-May-20       | T3 - Long Term Projections | Analyze Law 181 for key considerations                                                                                                                                                                                                                                   | 1.60 | 245.00      | 392.00                |
| Young, Ryan             | Staff             | 27-May-20       | T3 - Long Term Projections | Participate in call with R Young (EY) and D Patel (EY) to review status of Fed Fund programs including PPP and HHS Relief Fund                                                                                                                                           | 0.40 | 245.00      | 98.00                 |
| Young, Ryan             | Staff             | 27-May-20       | T3 - Long Term Projections | Research CARES 3.5 COVID testing allocation for PR                                                                                                                                                                                                                       | 1.70 | 245.00      | 416.50                |
| Young, Ryan             | Staff             | 27-May-20       | T3 - Long Term Projections | Research CARES 3.5 Provider Relief Fund allocation for PR                                                                                                                                                                                                                | 2.10 | 245.00      | 514.50                |
| Zhao, Leqi              | Staff             | 27-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing modifications to the regression analysis for MUNI fiscal plan with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Angus, Barbara          | Partner/Principal | 28-May-20       | T3 - Long Term Projections | Review new tax bills; prepare summaries and considerations                                                                                                                                                                                                               | 3.10 | 870.00      | 2,697.00              |
| Aubourg, Rene Wiener    | Senior Manager    | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                             | 0.40 | 720.00      | 288.00                |
| Aubourg, Rene Wiener    | Senior Manager    | 28-May-20       | T3 - Long Term Projections | Review literature on the effects of insurance premium taxes across US states (tax incidence, burden, etc.)                                                                                                                                                               | 2.60 | 720.00      | 1,872.00              |
| Aubourg, Rene Wiener    | Senior Manager    | 28-May-20       | T3 - Expert Testimony      | Review literature on the effects of property-casualty insurance taxes across US states (tax incidence, burden, etc.)                                                                                                                                                     | 2.90 | 720.00      | 2,088.00              |
| Ban, Menuka             | Manager           | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                             | 0.40 | 595.00      | 238.00                |
| Ban, Menuka             | Manager           | 28-May-20       | T3 - Long Term Projections | Participate to discuss the preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                                            | 0.40 | 595.00      | 238.00                |
| Ban, Menuka             | Manager           | 28-May-20       | T3 - Long Term Projections | Participate to discuss the revised Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Ban, Menuka             | Manager           | 28-May-20       | T3 - Long Term Projections | Review of the benchmarking / shift share analysis presentation deck to provide comments                                                                                                                                                                                  | 1.40 | 595.00      | 833.00                |
| Berger, Daniel L.       | Senior            | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                             | 0.40 | 445.00      | 178.00                |
| Berger, Daniel L.       | Senior            | 28-May-20       | T3 - Long Term Projections | Pull in data from MUNI model to use for COVID analysis for CRIM data                                                                                                                                                                                                     | 2.30 | 445.00      | 1,023.50              |
| Burr, Jeremy            | Manager           | 28-May-20       | T3 - Long Term Projections | Prepare revisions to the FY21 PayGo budget analysis based on feedback from the FOMB to be included in the final FY21 GF budget resolution                                                                                                                                | 0.60 | 595.00      | 357.00                |
| Chan, Jonathan          | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform analysis to review additional documentation in response to follow-up questions from Proskauer as of 05/28/2020 regarding differences in documents provided for creditor mediation as of October 2019 versus May 2020.                                            | 1.80 | 445.00      | 801.00                |
| Chan, Jonathan          | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Respond to Proskauer follow-up questions as of 05/28/2020 regarding differences in documents provided in response to creditor mediation as of October 2019 versus May 2020.                                                                                              | 0.30 | 445.00      | 133.50                |
| Chan, Jonathan          | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Review tie-outs of March 31, 2020, cash balance update to underlying workpaper to check consistency of analysis to presentation                                                                                                                                          | 1.90 | 445.00      | 845.50                |
| Chan, Jonathan          | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X019 for 03/31/20 testing period.                                                                                                   | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X018 for 03/31/20 testing period.     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X026 for 03/31/20 testing period.     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X016 for 03/31/20 testing period.     | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 28-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X024 for 03/31/20 testing period.     | 0.10 | 445.00      | 44.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 28-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY), A. Chepenik (EY), J. Moran (EY), C. Ener (EY), M. Glynn (EY), G. Ojeda (FOMB) to discuss muni fiscal plans, timing and next steps. | 0.60 | 870.00      | 522.00                |
| Chepenik,Adam Brandon | Partner/Principal | 28-May-20       | T3 - Long Term Projections | Review PRIDCO fiscal plan                                                                                                                                                  | 2.30 | 870.00      | 2,001.00              |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Perform a conflict check for Banco Popular de Puerto Rico in connection with debt refinance consideration in pursuant to PROMESA Sec 207                                   | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Perform a conflict check for Banco Santander Puerto Rico in connection with debt refinance consideration in pursuant to PROMESA Sec 207                                    | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Perform a conflict check for First Bank in connection with debt refinance consideration in pursuant to PROMESA Sec 207                                                     | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Perform a conflict check for Oriental Bank in connection with debt refinance consideration in pursuant to PROMESA Sec 207                                                  | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Review of summary of loan documentation for consideration of debt refinance for Carolina in pursuant to PROMESA Sec 207                                                    | 0.60 | 595.00      | 357.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Review of summary of loan documentation series B for consideration of debt refinance for San Juan in pursuant to PROMESA Sec 207                                           | 0.80 | 595.00      | 476.00                |
| Cho,Kye H             | Manager           | 28-May-20       | T3 - Long Term Projections | Review of summary of loan documentation series C for consideration of debt refinance for San Juan in pursuant to PROMESA Sec 207                                           | 0.60 | 595.00      | 357.00                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss 207 municipality refinancing request and the details regarding AAFAF's debt capacity calculation          | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the Carolina Banco Santander 207 Letter requesting debt refinance                                                             | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the Carolina Oriental Bank 207 Letter requesting debt refinance                                                               | 1.40 | 245.00      | 343.00                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the San Juan Series A 207 Letter requesting debt refinance                                                                    | 1.20 | 245.00      | 294.00                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the San Juan Series B 207 Letter requesting debt refinance                                                                    | 1.60 | 245.00      | 392.00                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 1 of the summary response to the San Juan Series C 207 Letter requesting debt refinance                                                                    | 1.10 | 245.00      | 269.50                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 2 of the summary response to the San Juan Series A 207 Letter requesting debt refinance                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 2 of the summary response to the San Juan Series B 207 Letter requesting debt refinance                                                                    | 0.50 | 245.00      | 122.50                |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 2 of the summary response to the San Juan Series C 207 Letter requesting debt refinance                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 3 of the summary response to the San Juan Series B 207 Letter requesting debt refinance                                                                    | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James   | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare version 4 of the summary response to the San Juan Series B 207 Letter requesting debt refinance                                                                    | 0.20 | 245.00      | 49.00                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Dorgo,Michael James | Staff          | 28-May-20       | T3 - Long Term Projections | Prepare version 5 of the summary response to the San Juan Series B 207 Letter requesting debt refinane                                                                                                                                       | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James | Staff          | 28-May-20       | T3 - Long Term Projections | Review and summarize Dorado AFAFF debt calculation for team review                                                                                                                                                                           | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James | Staff          | 28-May-20       | T3 - Long Term Projections | Review and summarize San German AFAFF debt calculation for team review                                                                                                                                                                       | 0.80 | 245.00      | 196.00                |
| Garcia,Francisco R. | Senior Manager | 28-May-20       | T3 - Plan of Adjustment    | Review reconciliation of Relativity and Intralinks supporting documentation to support response to Proskauer's questions.                                                                                                                    | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R. | Senior Manager | 28-May-20       | T3 - Plan of Adjustment    | Review summary of information provided to Proskauer to identify additional supporting documentation.                                                                                                                                         | 0.30 | 720.00      | 216.00                |
| Glavin,Amanda Jane  | Staff          | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane  | Staff          | 28-May-20       | T3 - Long Term Projections | Assist with research on historical insurance tax                                                                                                                                                                                             | 1.60 | 245.00      | 392.00                |
| Glavin,Amanda Jane  | Staff          | 28-May-20       | T3 - Long Term Projections | Revise state revenue forecasting tables                                                                                                                                                                                                      | 1.30 | 245.00      | 318.50                |
| Glavin,Amanda Jane  | Staff          | 28-May-20       | T3 - Long Term Projections | Update state response to COVID-19 research                                                                                                                                                                                                   | 0.90 | 245.00      | 220.50                |
| Good JR,Clark E     | Manager        | 28-May-20       | T3 - Long Term Projections | Participate in call with M Morris (EY), S Kite (EY) and C Good (EY) to discuss municipality allocations                                                                                                                                      | 0.30 | 519.00      | 155.70                |
| Good JR,Clark E     | Manager        | 28-May-20       | T3 - Long Term Projections | Review municipality FY21 budget to assess breakout of municipality paygo costs                                                                                                                                                               | 0.70 | 519.00      | 363.30                |
| Kane,Collin         | Senior         | 28-May-20       | T3 - Long Term Projections | Review valuation system test life results on deferred vest terms to assess COLA functionality.                                                                                                                                               | 1.30 | 405.00      | 526.50                |
| Kebhaj,Suhaib       | Senior         | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib       | Senior         | 28-May-20       | T3 - Long Term Projections | Review benchmarking results based on newly calculated weights                                                                                                                                                                                | 1.60 | 445.00      | 712.00                |
| Kebhaj,Suhaib       | Senior         | 28-May-20       | T3 - Long Term Projections | Review of all data used in Shift share analysis to ensure proper calculations                                                                                                                                                                | 2.90 | 445.00      | 1,290.50              |
| Kebhaj,Suhaib       | Senior         | 28-May-20       | T3 - Long Term Projections | Update calculation of sector weights based on 10-year shift share analysis to account for industry concentration                                                                                                                             | 2.20 | 445.00      | 979.00                |
| Kebhaj,Suhaib       | Senior         | 28-May-20       | T3 - Long Term Projections | Update calculations of sector weights based on 5-year shift share analysis to account for industry concentration                                                                                                                             | 2.40 | 445.00      | 1,068.00              |
| Kite,Samuel         | Senior         | 28-May-20       | T3 - Long Term Projections | Participate in call with M Morris (EY), S Kite (EY) and C Good (EY) to discuss municipality allocations                                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Kite,Samuel         | Senior         | 28-May-20       | T3 - Long Term Projections | Allocate out municipality costs for ERS using budget amounts from prior fiscal years                                                                                                                                                         | 2.40 | 405.00      | 972.00                |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part I of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part II of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                               | 1.40 | 445.00      | 623.00                |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part III of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                              | 0.40 | 445.00      | 178.00                |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part IV of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                               | 1.60 | 445.00      | 712.00                |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part V of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                                | 2.40 | 445.00      | 1,068.00              |
| Leonis,Temisan      | Senior         | 28-May-20       | T3 - Long Term Projections | Review Part VI of Certified FY20 Commonwealth Fiscal Plan drafted by McKinsey.                                                                                                                                                               | 0.40 | 445.00      | 178.00                |
| Levine,Adam         | Senior         | 28-May-20       | T3 - Long Term Projections | Prepare analysis of new assumptions and approach implemented by FOMB into the FY2020 CWFP (Executive Summary), to aligned PRIDCO FP with the CWFP                                                                                            | 1.10 | 445.00      | 489.50                |
| Levine,Adam         | Senior         | 28-May-20       | T3 - Long Term Projections | Review Annex 1 of the PRIDCO Budget Q&A                                                                                                                                                                                                      | 0.60 | 445.00      | 267.00                |
| Levine,Adam         | Senior         | 28-May-20       | T3 - Long Term Projections | Review Annex 4 of the PRIDCO Budget Q&A                                                                                                                                                                                                      | 0.80 | 445.00      | 356.00                |
| Levine,Adam         | Senior         | 28-May-20       | T3 - Long Term Projections | Review Annex 5 of the PRIDCO Budget Q&A                                                                                                                                                                                                      | 0.70 | 445.00      | 311.50                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Levine,Adam             | Senior             | 28-May-20       | T3 - Long Term Projections | Review Conway Mackenzie's cash position model for PRIDCO's March 2020 results                                                                                                                                                                | 0.80 | 445.00      | 356.00                |
| Levine,Adam             | Senior             | 28-May-20       | T3 - Long Term Projections | Review CWFP Draft as of May 27, 2020 - Executive Summary                                                                                                                                                                                     | 2.30 | 445.00      | 1,023.50              |
| Levine,Adam             | Senior             | 28-May-20       | T3 - Long Term Projections | Review FOMB Q&A budget model for DDEC                                                                                                                                                                                                        | 1.30 | 445.00      | 578.50                |
| Levine,Adam             | Senior             | 28-May-20       | T3 - Long Term Projections | Update PRIDCO BP model - Reformulate External section's exhibits                                                                                                                                                                             | 0.70 | 445.00      | 311.50                |
| Maciejewski,Brigid Jean | Manager            | 28-May-20       | T3 - Plan of Adjustment    | Research Executive Order 2020-40 in preparation of COVID-19 disclosure statement                                                                                                                                                             | 0.40 | 595.00      | 238.00                |
| Maciejewski,Brigid Jean | Manager            | 28-May-20       | T3 - Plan of Adjustment    | Research Executive Order 2020-41 in preparation of COVID-19 disclosure statement                                                                                                                                                             | 1.20 | 595.00      | 714.00                |
| Maciejewski,Brigid Jean | Manager            | 28-May-20       | T3 - Long Term Projections | Review deck regarding approved government actions related to COVID in order to provide comments to team                                                                                                                                      | 0.80 | 595.00      | 476.00                |
| Maciejewski,Brigid Jean | Manager            | 28-May-20       | T3 - Plan of Adjustment    | Update COVID-19 disclosure statement for comments received from team                                                                                                                                                                         | 1.60 | 595.00      | 952.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate to discuss the preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                | 0.40 | 810.00      | 324.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate to discuss the revised Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                    | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Provide feedback regarding tax bills to support PR including medical supply                                                                                                                                                                  | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Provide feedback regarding tax bills to support PR medical supply chain justification                                                                                                                                                        | 1.40 | 810.00      | 1,134.00              |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Research tax bills to support PR - medical supply chain justification                                                                                                                                                                        | 0.60 | 810.00      | 486.00                |
| Mackie,James            | Executive Director | 28-May-20       | T3 - Long Term Projections | Review city revenue and spending forecasts                                                                                                                                                                                                   | 0.30 | 810.00      | 243.00                |
| Mizzi,Philip Mario      | Staff              | 28-May-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), P Mizzi (EY), and R Young (EY) to respond to request from N Jaresko (FOMB) for a summary of proposed legislation to encourage manufacturing in Puerto Rico                           | 0.50 | 245.00      | 122.50                |
| Mizzi,Philip Mario      | Staff              | 28-May-20       | T3 - Long Term Projections | Prepare summary of proposed legislation to encourage manufacturing in Puerto Rico                                                                                                                                                            | 2.70 | 245.00      | 661.50                |
| Mizzi,Philip Mario      | Staff              | 28-May-20       | T3 - Long Term Projections | Continue to prepare summary of proposed legislation to encourage manufacturing in Puerto Rico                                                                                                                                                | 1.80 | 245.00      | 441.00                |
| Moran-Eserski,Javier    | Senior             | 28-May-20       | T3 - Long Term Projections | Participate in call with J. Moran (EY), J. Dorgo (EY) to discuss 207 municipality refinancing request and the details regarding AAFAF's debt capacity calculation                                                                            | 0.40 | 445.00      | 178.00                |
| Moran-Eserski,Javier    | Senior             | 28-May-20       | T3 - Long Term Projections | Review AAFAF's analysis for calculating the municipal debt capacity to ensure it aligns with PROMESA and the certified Fiscal Plan                                                                                                           | 1.10 | 445.00      | 489.50                |
| Morris,Michael Thomas   | Senior             | 28-May-20       | T3 - Long Term Projections | Participate in call with M Morris (EY), S Kite (EY) and C Good (EY) to discuss municipality allocations                                                                                                                                      | 0.30 | 405.00      | 121.50                |
| Morris,Michael Thomas   | Senior             | 28-May-20       | T3 - Long Term Projections | Calculate impact of System 2000 buy out on an allocated basis for each municipality                                                                                                                                                          | 1.40 | 405.00      | 567.00                |
| Morris,Michael Thomas   | Senior             | 28-May-20       | T3 - Long Term Projections | Calculate ERS paygo prior to cut for active participants for fiscal plan period by municipality                                                                                                                                              | 1.60 | 405.00      | 648.00                |
| Morris,Michael Thomas   | Senior             | 28-May-20       | T3 - Long Term Projections | Prepare allocation of ERS baseline costs for inactive participants by municipality                                                                                                                                                           | 2.80 | 405.00      | 1,134.00              |
| Mullins,Daniel R        | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R        | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate to discuss the preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R        | Executive Director | 28-May-20       | T3 - Long Term Projections | Participate to discuss the revised Muni forecast outputs with D. Mullins (EY), J Mackie (EY), M. Ban (EY)                                                                                                                                    | 0.60 | 810.00      | 486.00                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Mullins, Daniel R   | Executive Director | 28-May-20       | T3 - Long Term Projections | Pharma Tax Incentives - Review and identification of provisions of legislation proposed in the US (HR 6690, HR 6443, HR 6648) as a result of COVID-19 concerns for medical supplies and implementing incentives for US relocation and supply chain security for implication for PR                                                            | 2.40 | 810.00      | 1,944.00              |
| Mullins, Daniel R   | Executive Director | 28-May-20       | T3 - Long Term Projections | Pharma Tax Incentives - Identification of implications of US tax proposals for Puerto Rico based CFC and potential policy response of Puerto Rico, and likely effects on PR competitive position in context of current PR provisions, review of task force recommendations and summary of implications and individual provisions and response | 2.60 | 810.00      | 2,106.00              |
| Mullins, Daniel R   | Executive Director | 28-May-20       | T3 - Long Term Projections | Insurance Tax Proposal - specification of behavioral effects and review of summary of literature                                                                                                                                                                                                                                              | 0.30 | 810.00      | 243.00                |
| Nguyen, Jimmy       | Staff              | 28-May-20       | T3 - Long Term Projections | Revise the valuation system calculations to reflect changes in the retirement rates for non-LOA actives in the short term                                                                                                                                                                                                                     | 1.30 | 271.00      | 352.30                |
| Nguyen, Jimmy       | Staff              | 28-May-20       | T3 - Long Term Projections | Analyze the sensitivity of paygo calculations for TRS participants resulting from modeling different retirement rates for non-LOA actives                                                                                                                                                                                                     | 2.10 | 271.00      | 569.10                |
| Panagiotakis, Sofia | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Participate in call with R. Tan (EY) and S. Panagiotakis (EY) to reconcile the FP to the budget.                                                                                                                                                                                                                                              | 1.50 | 720.00      | 1,080.00              |
| Panagiotakis, Sofia | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Review the agency efficiency model to update the FP to budget bridge.                                                                                                                                                                                                                                                                         | 0.90 | 720.00      | 648.00                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), P Mizzi (EY), and R Young (EY) to respond to request from N Jaresko (FOMB) for a summary of proposed legislation to encourage manufacturing in Puerto Rico                                                                                                                            | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Incorporate QUEST comments on insights to the various manufacturing incentive proposals                                                                                                                                                                                                                                                       | 2.70 | 595.00      | 1,606.50              |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize H.R. 4710 Pharmaceutical Independence Long-Term Readiness Reform in response to request from N Jaresko                                                                                                                                                                                                              | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize H.R. 6431 Made in America Emergency Preparedness Act in response to request from N Jaresko                                                                                                                                                                                                                          | 0.50 | 595.00      | 297.50                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize H.R. 6443 Securing the National Supply Chain Act of 2020 to respond to Request from N Jaresko                                                                                                                                                                                                                       | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize H.R. 6648 Territorial Economic Recovery Act to respond to request from N Jaresko                                                                                                                                                                                                                                    | 0.60 | 595.00      | 357.00                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize H.R. 6690 BEAT China Act in response to a request from N Jaresko                                                                                                                                                                                                                                                    | 0.70 | 595.00      | 416.50                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize S. 3432 Securing America's Medicine Cabinet Act of 2020 in response to request from N Jaresko                                                                                                                                                                                                                       | 0.40 | 595.00      | 238.00                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize S. 3537 Protecting Our Pharmaceutical Supply Chain from China Act of 2020 in response to a request from N Jaresko                                                                                                                                                                                                   | 0.30 | 595.00      | 178.50                |
| Parks, Ian          | Manager            | 28-May-20       | T3 - Long Term Projections | Review and help summarize S. 3538 Strengthening America's Supply Chain and National Security Act in response to request from N Jaresko                                                                                                                                                                                                        | 0.40 | 595.00      | 238.00                |
| Patel, Deven V.     | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Participate in call with A Chepenik (EY), D Patel (EY), P Mizzi (EY), and R Young (EY) to respond to request from N Jaresko (FOMB) for a summary of proposed legislation to encourage manufacturing in Puerto Rico                                                                                                                            | 0.50 | 720.00      | 360.00                |
| Patel, Deven V.     | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Review and update draft response to request from N Jaresko (FOMB) regarding summary of proposed legislation about manufacturing in Puerto Rico                                                                                                                                                                                                | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Review draft bills to inform response to request from N Jaresko (FOMB) to prepare summary and analysis of draft bills regarding manufacturing in Puerto Rico                                                                                                                                                                                  | 0.80 | 720.00      | 576.00                |
| Patel, Deven V.     | Senior Manager     | 28-May-20       | T3 - Long Term Projections | Review updates to Fed Funds tracker                                                                                                                                                                                                                                                                                                           | 0.60 | 720.00      | 432.00                |
| Rai, Aman           | Staff              | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY)                                                                                                  | 0.40 | 245.00      | 98.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|---------------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Review supporting documents for restrictions sent from Child Support Administration for account ending in X174 as of 5/28/2020.                      | 0.20 | 445.00      | 89.00                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Review bank account information related to new/closed accounts received on 5/28/2020 for Child Support Administration for 03/31/2020 testing period. | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X374 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X382 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X408 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X416 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X440 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X457 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X481 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X499 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X507 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X523 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X531 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X549 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X564 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X580 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X622 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X028 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X036 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X044 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X012 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X038 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X046 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X015 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X031 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X049 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |
| Ramirez, Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X056 at Banco Popular as of the 03/31/2020 testing period.                        | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                               | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Fine Arts Center Corporation for 6/30/2020 testing period requests for confirmation of open/closed accounts and signatory information.                                                            | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Socioeconomic Development of the Family Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                   | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Department of Correction and Rehabilitation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                              | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Institutional Trust of the National Guard of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Telecommunications Regulatory Board (Telecommunications Bureau) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                          | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Metropolitan Bus Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Culebra Conservation and Development Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                           | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Health Insurance Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                          | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Prepare email to Musical Arts Corporation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Fine Arts Center Corporation for 6/30/2020 testing period requests for confirmation of open/closed accounts and signatory information.                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Socioeconomic Development of the Family Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.          | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Department of Correction and Rehabilitation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Institutional Trust of the National Guard of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Telecommunications Regulatory Board (Telecommunications Bureau) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Metropolitan Bus Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Culebra Conservation and Development Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                  | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Health Insurance Administration for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                 | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 28-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Musical Arts Corporation for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                        | 0.20 | 445.00      | 89.00                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Add explanations of Doing Business subindices to benchmarking presentation                                                                                                                                                                   | 0.60 | 245.00      | 147.00                |
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Add explanations of industry weighting scenarios to benchmarking presentation                                                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Calculate sector weights based upon the 10-year employment growth in the sector in Puerto Rico and the United States                                                                                                                         | 1.90 | 245.00      | 465.50                |
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Calculate sector weights based upon the 5-year employment growth in the sector in Puerto Rico and the United States                                                                                                                          | 2.10 | 245.00      | 514.50                |
| Rubin,Joshua A.         | Staff | 28-May-20       | T3 - Long Term Projections | Prepare charts benchmarking US cities against Puerto Rico based upon subindices of the Doing Business Report                                                                                                                                 | 2.30 | 245.00      | 563.50                |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Governor account X253 at Banco Popular as of 3/31/2020 testing period.                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Office of the Governor account X261 at Banco Popular as of 3/31/2020 testing period.                                                                                                                          | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X902 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account X345 at Banco Popular as of 3/31/2020 testing period.                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Electric Power Authority (PREPA) account XS03 at Banco Popular as of 3/31/2020 testing period.                                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X031 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X049 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X048 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X055 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X015 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X022 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X018 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Municipal Finance Agency account X023 at Banco Popular as of 3/31/2020 testing period.                                                                                                            | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X019 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X018 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X026 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X016 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X024 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X038 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X046 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title | Date of Service | Project Category        | Redacted Description                                                                                                                                  | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X036 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X218 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X032 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X040 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X057 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X044 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X017 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X033 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Municipal Finance Corporation (COFIM) account X212 at Banco Popular as of 3/31/2020 testing period.                    | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X226 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Retirement System of Puerto Rico Judiciary account X538 at Banco Popular as of 3/31/2020 testing period.               | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X137 at Banco Popular as of 3/31/2020 testing period.         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X034 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X153 at Banco Popular as of 3/31/2020 testing period.         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X161 at Banco Popular as of 3/31/2020 testing period.         | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X051 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X069 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X077 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X093 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X127 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X135 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X168 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X176 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X192 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Perform first level testing of Housing Financing Authority account X200 at Banco Popular as of 3/31/2020 testing period.                              | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff | 28-May-20       | T3 - Plan of Adjustment | Review available restriction information related to Public Housing Administration and Housing Financing Authority joint-bond accounts held at US Bank | 0.60 | 245.00      | 147.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                          | Time | Hourly Rate | Total Individual Fees |
|--------------------------|-------------------|-----------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X333 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X242 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X259 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X267 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X275 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X283 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X291 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X309 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff             | 28-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X325 at Banco Popular as of 3/31/2020 testing period.                                                                                                                      | 0.10 | 245.00      | 24.50                 |
| Tague, Robert            | Senior Manager    | 28-May-20       | T3 - Long Term Projections | Participate in call with R. Tague (EY) and G. Ojeda (FOMB) to discuss CRIM fiscal plan status, 207 letters, CAE documents and ERS paygo letter                                                                                                | 0.60 | 720.00      | 432.00                |
| Tague, Robert            | Senior Manager    | 28-May-20       | T3 - Long Term Projections | Review AAFAF CAE certification debt capacity analyses received for refi requests                                                                                                                                                              | 0.70 | 720.00      | 504.00                |
| Tague, Robert            | Senior Manager    | 28-May-20       | T3 - Long Term Projections | Review revised CRIM liquidity facility letter to provide feedback to FOMB                                                                                                                                                                     | 0.20 | 720.00      | 144.00                |
| Tan, Riyandi             | Manager           | 28-May-20       | T3 - Long Term Projections | Participate in call with R. Tan (EY) and S. Panagiotakis (EY) to reconcile the FP to the budget.                                                                                                                                              | 1.50 | 595.00      | 892.50                |
| Venkatramanan, Siddhu    | Manager           | 28-May-20       | T3 - Plan of Adjustment    | Prepare script to produce additional supporting documentation (e.g., signatory information) for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                    | 1.10 | 595.00      | 654.50                |
| Venkatramanan, Siddhu    | Manager           | 28-May-20       | T3 - Plan of Adjustment    | Review script to produce additional supporting documentation (e.g., signatory information) for HTA and PREPA accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.                     | 0.90 | 595.00      | 535.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Participate in call with A. Chepenik (EY), D. Patel (EY), P. Mizzi (EY), and R. Young (EY) to respond to request from N. Jaresko (FOMB) for a summary of proposed legislation to encourage manufacturing in Puerto Rico                       | 0.50 | 245.00      | 122.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare summary and considerations for PR in relation to H.R. 6431 - Made in America Emergency Preparedness Act                                                                                                                               | 2.10 | 245.00      | 514.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare summary and considerations for PR in relation to H.R. 6443 - Securing the National Supply Chain Act of 2020                                                                                                                           | 1.70 | 245.00      | 416.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare summary and considerations for PR in relation to H.R. 6690 - BEAT China Act                                                                                                                                                           | 2.10 | 245.00      | 514.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare summary and considerations for PR in relation to S. 3432 - Securing America's Medicine Cabinet Act of 2020                                                                                                                            | 1.10 | 245.00      | 269.50                |
| Young, Ryan              | Staff             | 28-May-20       | T3 - Long Term Projections | Prepare summary of analysis for CARES 3.5 Hospitals & Healthcare funding                                                                                                                                                                      | 1.80 | 245.00      | 441.00                |
| Zhao, Leqi               | Staff             | 28-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing preliminary Muni forecast outputs with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Angus, Barbara           | Partner/Principal | 29-May-20       | T3 - Long Term Projections | Prepare summaries and considerations for new tax bills                                                                                                                                                                                        | 0.90 | 870.00      | 783.00                |
| Aubourg, Rene Wiener     | Senior Manager    | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J. Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 720.00      | 288.00                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Aubourg,Rene Wiener | Senior Manager | 29-May-20       | T3 - Long Term Projections | Review annual report on Puerto Rico's insurance industry                                                                                                                                                                                     | 2.90 | 720.00      | 2,088.00              |
| Aubourg,Rene Wiener | Senior Manager | 29-May-20       | T3 - Long Term Projections | Review Puerto Rico's laws that affect the insurance industry - domestic and foreign insurers                                                                                                                                                 | 2.50 | 720.00      | 1,800.00              |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Puerto Rico Doing Business benchmarking analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), A. Kebhaj (EY), J. Rubin (EY)                                                              | 0.90 | 595.00      | 535.50                |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Participate in the benchmarking / shift share analysis presentation preparation call before the call with FOMB/Lizzie: Participants include M Ban (EY), D Mullins (EY), A Kebhaj (EY), J Mackie (EY)                                         | 0.50 | 595.00      | 297.50                |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output with revised model specification. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                       | 0.40 | 595.00      | 238.00                |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                                                        | 0.50 | 595.00      | 297.50                |
| Ban,Menuka          | Manager        | 29-May-20       | T3 - Long Term Projections | Revise the charts on the of the benchmarking / shift share analysis presentation deck                                                                                                                                                        | 0.30 | 595.00      | 178.50                |
| Berger,Daniel L.    | Senior         | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior         | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output with revised model specification. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                       | 0.40 | 445.00      | 178.00                |
| Berger,Daniel L.    | Senior         | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                                                        | 0.50 | 445.00      | 222.50                |
| Berger,Daniel L.    | Senior         | 29-May-20       | T3 - Long Term Projections | Rerun SAS programs with new 2019 data for personal property tax                                                                                                                                                                              | 1.00 | 445.00      | 445.00                |
| Burr,Jeremy         | Manager        | 29-May-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and J Burr (EY) to discuss the municipality administrative cost related to PayGo and assumptions in the CW fiscal plan                                                                                 | 0.30 | 595.00      | 178.50                |
| Chan,Jonathan       | Senior         | 29-May-20       | T3 - Plan of Adjustment    | Review reconciliation of March 31, 2020, cash balance update and underlying workpapers.                                                                                                                                                      | 0.30 | 445.00      | 133.50                |
| Chan,Jonathan       | Senior         | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X038 for 03/31/20 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X046, "PHASE 7 FLOAT INVESTMENT SUB-ACCOUNT", for 03/31/20 testing period.                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X018, "ORPHAN POOLS SUB ESCROW CONTRIBUTION", for 03/31/20 testing period.                              | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan       | Senior         | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X026, "ORPHAN POOL SUB ESC COST OF ISSUANCE", for 03/31/20 testing period.                              | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                            | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X032 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X040 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X057 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X019, "PRHFC MTG TRUST III COLLA MTG OBLIG", for 03/31/20 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X017 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X033 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X012 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X018, "PRHFA PORT XI SUB & CLOS ESCROW ACT", for 03/31/20 testing period.  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X016, "PRHFC SUPPLEMENTARY SUBSIDY ESCROW", for 03/31/20 testing period.   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X026, "PRHBF PHASE 8 FLOAT INVEST. SUB-ACCT", for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X034 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X036 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X044 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X051 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X069 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X077 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X093 for 03/31/20 testing period.                                          | 0.10 | 445.00      | 44.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                   | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X127 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X135 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X168 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X176 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X192 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X200 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X218 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X226 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X242 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X259 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X267 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X275 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X283 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X291 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X309 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X325 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X333 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X341 for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name          | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                        | Time | Hourly Rate | Total Individual Fees |
|---------------|--------|-----------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X366 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X374 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X382 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X408 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X416 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X440 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X457 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X481 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X499 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X507 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X523 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X531 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X549 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X564 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X580 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X622 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X028 for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X036, "PRHFA SPE OBLIG 2010 A PRINCIPAL", for 03/31/20 testing period. | 0.10 | 445.00      | 44.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title             | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|-------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X044, "PRHFA SPE OBLIG 2010 A PRINCIPAL", for 03/31/20 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X012, "PRHFA SPE OBLIG '10 B ACQ FD", for 03/31/20 testing period.                                      | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X038, "235/BCP-201-3038", for 03/31/20 testing period.                                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X046, "PRHFA SPE OBLIG '10 B PRINCIPAL", for 03/31/20 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X015 for 03/31/20 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X031 for 03/31/20 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X049 for 03/31/20 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X056 for 03/31/20 testing period.                                                                       | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X012, "PRHFA 2012 SERIES A ACQUISITION", for 03/31/20 testing period.                                   | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X038, "PRHFA 2012 SERIES A REVENUE FUND", for 03/31/20 testing period.                                  | 0.10 | 445.00      | 44.50                 |
| Chan,Jonathan         | Senior            | 29-May-20       | T3 - Plan of Adjustment    | Perform second level review of Banco Popular bank statement received on 05/26/2020 for Housing Financing Authority account ending in X046, "PRHFA 2012 SERIES A PRINCIPAL ACCT", for 03/31/20 testing period.                                | 0.10 | 445.00      | 44.50                 |
| Chepenik,Adam Brandon | Partner/Principal | 29-May-20       | T3 - Long Term Projections | Continue to evaluate legislative language for N Jaresko (FOMB)                                                                                                                                                                               | 1.20 | 870.00      | 1,044.00              |
| Chepenik,Adam Brandon | Partner/Principal | 29-May-20       | T3 - Long Term Projections | Evaluate municipalities implication on crim                                                                                                                                                                                                  | 1.90 | 870.00      | 1,653.00              |
| Dorgo,Michael James   | Staff             | 29-May-20       | T3 - Plan of Adjustment    | Prepare version 19 of the Government Actions Document Related to COVID                                                                                                                                                                       | 1.10 | 245.00      | 269.50                |
| Garcia,Francisco R.   | Senior Manager    | 29-May-20       | T3 - Plan of Adjustment    | Review supporting documents provided to Proskauer to assess exclusion and subsequent provision of signatory documents for account population.                                                                                                | 0.80 | 720.00      | 576.00                |
| Garcia,Francisco R.   | Senior Manager    | 29-May-20       | T3 - Plan of Adjustment    | Review of PHA accounts to determine actual accountholder for potentially joint accounts with HFA.                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Garcia,Francisco R.   | Senior Manager    | 29-May-20       | T3 - Plan of Adjustment    | Draft communication email to Proskauer relating to supporting information for PHA accountholder analysis.                                                                                                                                    | 0.20 | 720.00      | 144.00                |
| Glavin,Amanda Jane    | Staff             | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Glavin,Amanda Jane    | Staff             | 29-May-20       | T3 - Long Term Projections | Review summaries of revenue forecasting entities in report                                                                                                                                                                                   | 1.70 | 245.00      | 416.50                |
| Kebhaj,Suhaib         | Senior            | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 445.00      | 178.00                |
| Kebhaj,Suhaib         | Senior            | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Puerto Rico Doing Business benchmarking analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), A. Kebhaj (EY), J. Rubin (EY)                                                              | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                 | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|----------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Kebhaj,Suhaib        | Senior             | 29-May-20       | T3 - Long Term Projections | Participate in the benchmarking / shift share analysis presentation preparation call before the call with FOMB/Lizzie: Participants include M Ban (EY), D Mullins (EY), A Kebhaj (EY), J Mackie (EY)                                         | 0.50 | 445.00      | 222.50                |
| Kebhaj,Suhaib        | Senior             | 29-May-20       | T3 - Long Term Projections | Provide overall review of the doing business analysis slide deck to be shared with FOMB                                                                                                                                                      | 2.10 | 445.00      | 934.50                |
| Kebhaj,Suhaib        | Senior             | 29-May-20       | T3 - Long Term Projections | Provide summary of opportunities for shift share analysis extensions                                                                                                                                                                         | 1.80 | 445.00      | 801.00                |
| Kebhaj,Suhaib        | Senior             | 29-May-20       | T3 - Long Term Projections | Update doing business benchmarking analysis slide deck to descriptive explanatory include notes where necessary                                                                                                                              | 2.80 | 445.00      | 1,246.00              |
| Kite,Samuel          | Senior             | 29-May-20       | T3 - Long Term Projections | Review exhibit displaying paygo costs allocated out by municipality including a split between baseline costs / fiscal plan measures                                                                                                          | 2.60 | 405.00      | 1,053.00              |
| Leonis,Temisan       | Senior             | 29-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss Certified 2020 Commonwealth Fiscal Plan.                                                                                                                               | 1.10 | 445.00      | 489.50                |
| Leonis,Temisan       | Senior             | 29-May-20       | T3 - Long Term Projections | Review A. Levine (EY)'s latest revision to A. Levine PRIDCO Business Plan models.                                                                                                                                                            | 2.10 | 445.00      | 934.50                |
| Leonis,Temisan       | Senior             | 29-May-20       | T3 - Long Term Projections | Review 30 year consolidated projections supporting Certified FY20 Commonwealth Fiscal Plan.                                                                                                                                                  | 1.90 | 445.00      | 845.50                |
| Leonis,Temisan       | Senior             | 29-May-20       | T3 - Long Term Projections | Review 5 year IFCU forecasts supporting Certified FY20 Commonwealth Fiscal Plan.                                                                                                                                                             | 1.30 | 445.00      | 578.50                |
| Leonis,Temisan       | Senior             | 29-May-20       | T3 - Long Term Projections | Review macro forecast assumptions supporting Certified FY20 Commonwealth Fiscal Plan.                                                                                                                                                        | 1.60 | 445.00      | 712.00                |
| Levine,Adam          | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare analysis of new assumptions and approach implemented by FOMB into the FY2020 CWFP (Executive Summary), to aligned PRIDCO FP with the CWFP                                                                                            | 0.70 | 445.00      | 311.50                |
| Levine,Adam          | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare analysis of new assumptions and approach implemented by FOMB into the FY2020 CWFP (Part I), to aligned PRIDCO FP with the CWFP                                                                                                       | 0.40 | 445.00      | 178.00                |
| Levine,Adam          | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare analysis of new assumptions and approach implemented by FOMB into the FY2020 CWFP (Part II), to aligned PRIDCO FP with the CWFP                                                                                                      | 1.20 | 445.00      | 534.00                |
| Levine,Adam          | Senior             | 29-May-20       | T3 - Long Term Projections | Review CWFP Draft as of May 27, 2020 - Executive Summary                                                                                                                                                                                     | 0.60 | 445.00      | 267.00                |
| Levine,Adam          | Senior             | 29-May-20       | T3 - Long Term Projections | Review CWFP Draft as of May 27, 2020 - Part I                                                                                                                                                                                                | 2.10 | 445.00      | 934.50                |
| Levy,Sheva R         | Partner/Principal  | 29-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and T. Leonis (EY) to discuss Certified 2020 Commonwealth Fiscal Plan.                                                                                                                               | 1.10 | 721.00      | 793.10                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Puerto Rico Doing Business benchmarking analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), A. Kebhaj (EY), J. Rubin (EY)                                                              | 0.90 | 810.00      | 729.00                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate in the benchmarking / shift share analysis presentation preparation call before the call with FOMB/Lizzie: Participants include M Ban (EY), D Mullins (EY), A Kebhaj (EY), J Mackie (EY)                                         | 0.50 | 810.00      | 405.00                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output with revised model specification. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                       | 0.40 | 810.00      | 324.00                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                                                        | 0.50 | 810.00      | 405.00                |
| Mackie,James         | Executive Director | 29-May-20       | T3 - Long Term Projections | Edit descriptions on tax bills to support PR                                                                                                                                                                                                 | 1.30 | 810.00      | 1,053.00              |
| Moran-Eserski,Javier | Senior             | 29-May-20       | T3 - Long Term Projections | Participate in a meeting with AAFAF, Ankura, G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss projected municipal CAE obligations for FY21                                                                               | 0.60 | 445.00      | 267.00                |
| Moran-Eserski,Javier | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare an analysis to calculate the FY21 projected ASES obligation for municipalities for them to incorporate in their budgets                                                                                                              | 0.90 | 445.00      | 400.50                |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                  | Title              | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-----------------------|--------------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Moran-Eserski,Javier  | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare an analysis to calculate the FY21 projected PayGo obligation for municipalities for them to incorporate in their budgets                                                                                                             | 0.70 | 445.00      | 311.50                |
| Moran-Eserski,Javier  | Senior             | 29-May-20       | T3 - Long Term Projections | Prepare an analysis to calculate the outstanding FY20 obligation that municipalities would have to repay after offsetting the Commonwealth transfer                                                                                          | 1.80 | 445.00      | 801.00                |
| Moran-Eserski,Javier  | Senior             | 29-May-20       | T3 - Long Term Projections | Review actual year-to-date municipal PayGo billings as provided by ERS to see how they compare to the budgeted amounts                                                                                                                       | 0.30 | 445.00      | 133.50                |
| Morris,Michael Thomas | Senior             | 29-May-20       | T3 - Long Term Projections | Calculate the ERS administrative cost associated to each municipality as provided to McKinsey for the fiscal plan                                                                                                                            | 0.90 | 405.00      | 364.50                |
| Morris,Michael Thomas | Senior             | 29-May-20       | T3 - Long Term Projections | Calculate inactive ERS paygo costs post cut for fiscal plan period municipality                                                                                                                                                              | 1.60 | 405.00      | 648.00                |
| Morris,Michael Thomas | Senior             | 29-May-20       | T3 - Long Term Projections | Calculate the total ERS paygo costs reflecting all measures by municipality                                                                                                                                                                  | 1.80 | 405.00      | 729.00                |
| Morris,Michael Thomas | Senior             | 29-May-20       | T3 - Long Term Projections | Calculate active ERS paygo costs post cut for fiscal plan period municipality                                                                                                                                                                | 1.90 | 405.00      | 769.50                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate in the benchmarking / shift share analysis presentation preparation call before the call with FOMB/Lizzie: Participants include M Ban (EY), D Mullins (EY), A Kebhaj (EY), J Mackie (EY)                                         | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output with revised model specification. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                       | 0.40 | 810.00      | 324.00                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | Participate to review /discuss the property tax forecasting output. Participants include M Ban (EY), J Mackie (EY), D Mullins (EY), and D Berger (EY)                                                                                        | 0.50 | 810.00      | 405.00                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | Benchmarking Puerto Rico permitting and economic performance, refinement of parameters and analysis                                                                                                                                          | 0.90 | 810.00      | 729.00                |
| Mullins,Daniel R      | Executive Director | 29-May-20       | T3 - Long Term Projections | MACRO forecast and Fiscal Plan video discussion with Stakeholders and prep time                                                                                                                                                              | 1.20 | 810.00      | 972.00                |
| Nichols,Carly         | Manager            | 29-May-20       | T3 - Long Term Projections | Review cash flows for TRS related to addition of refund of employee contributions assumption for deferred vested participants                                                                                                                | 0.70 | 519.00      | 363.30                |
| Nichols,Carly         | Manager            | 29-May-20       | T3 - Long Term Projections | Review cash flows for TRS related to modification of retirement assumptions to reflect accelerated retirement decrements                                                                                                                     | 0.90 | 519.00      | 467.10                |
| Panagiotakis,Sofia    | Senior Manager     | 29-May-20       | T3 - Long Term Projections | Review the latest mapping of the budget based on the 2020 certified fiscal plan.                                                                                                                                                             | 0.70 | 720.00      | 504.00                |
| Rai,Aman              | Staff              | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Public Service Regulatory Board for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                    | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Statistics Institute of PR for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                         | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Comprehensive Cancer Center for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                                        | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Puerto Rico Energy Commission (Energy Bureau) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                      | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Independent Consumer Protection Office for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                             | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I.    | Senior             | 29-May-20       | T3 - Plan of Adjustment    | Prepare email to Educational Research and Medical Services Center for Diabetes for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                      | 0.40 | 445.00      | 178.00                |

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**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name               | Title  | Date of Service | Project Category        | Redacted Description                                                                                                                                                                                                 | Time | Hourly Rate | Total Individual Fees |
|--------------------|--------|-----------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Model Forest for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                               | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Office for Community and Socioeconomic Development of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                          | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Municipal Finance Corporation (COFIM) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                      | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Puerto Rico Education Council for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                              | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Department of State for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                                                                | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Public Buildings Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                                 | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Prepare email to Public Private Partnership Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                                       | 0.40 | 445.00      | 178.00                |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Public Service Regulatory Board for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                   | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Statistics Institute of PR for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Comprehensive Cancer Center for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Puerto Rico Energy Commission (Energy Bureau) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Independent Consumer Protection Office for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                            | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Educational Research and Medical Services Center for Diabetes for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Model Forest for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                                      | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Office for Community and Socioeconomic Development of Puerto Rico for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts. | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Municipal Finance Corporation (COFIM) for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                             | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Puerto Rico Education Council for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                     | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Department of State for 6/30/2020 testing period requests for confirmation of any new open accounts.                                                       | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Public Buildings Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                                        | 0.20 | 445.00      | 89.00                 |
| Ramirez,Jessica I. | Senior | 29-May-20       | T3 - Plan of Adjustment | Perform analysis to identify outstanding information from Public Private Partnership Authority for 6/30/2020 testing period requests for confirmation of any new open/ closed accounts.                              | 0.20 | 445.00      | 89.00                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|-------------------------|-------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Puerto Rico Doing Business benchmarking analysis with D. Mullins (EY), J Mackie (EY), M. Ban (EY), A. Kebhaj (EY), J. Rubin (EY)                                                              | 0.90 | 245.00      | 220.50                |
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Prepare a table displaying the weights for each industry used in the industry concentration benchmarking tool                                                                                                                                | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Revise sector employment growth table to show industry growth in Puerto Rico instead of industry growth in Puerto Rico relative to the national industry growth                                                                              | 0.40 | 245.00      | 98.00                 |
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Translate Ley 181-2019 from Spanish to English                                                                                                                                                                                               | 0.30 | 245.00      | 73.50                 |
| Rubin,Joshua A.         | Staff | 29-May-20       | T3 - Long Term Projections | Translate the Annual Report from Spanish to English                                                                                                                                                                                          | 0.20 | 245.00      | 49.00                 |
| Sahgal,Aaroshi          | Staff | 29-May-20       | T3 - Long Term Projections | Research academic papers for assistance with insurance tax analysis                                                                                                                                                                          | 1.90 | 245.00      | 465.50                |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X341 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X366 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X374 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X382 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X408 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X188 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Puerto Rico Aqueduct and Sewer Authority (PRASA) account X397 at Banco Popular as of 3/31/2020 testing period.                                                                                                | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X457 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X481 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X499 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X507 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X523 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X531 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X549 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X564 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X580 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X622 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X028 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron,Déborah | Staff | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X734 at Banco Popular as of 3/31/2020 testing period.                                                                                                                     | 0.10 | 245.00      | 24.50                 |

**Exhibit D**  
**Financial Oversight and Management Board for Puerto Rico**  
**Summary of Fees by Professional**  
**For the Period February 1, 2020 through May 31, 2020**

| Name                     | Title  | Date of Service | Project Category           | Redacted Description                                                                                                                                                       | Time | Hourly Rate | Total Individual Fees |
|--------------------------|--------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X769 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X595 at Banco Popular as of 3/31/2020 testing period.                                                   | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Banco Popular to follow up on outstanding items as of 5/29/2020 for 3/31/20 testing period cash balances requests.                                  | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Prepare draft email to Citibank to follow up on outstanding items as of 5/29/2020 for 3/31/20 testing period cash balances requests.                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Department of Economic Development and Commerce account X973 at Banco Popular                                                   | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Puerto Rico Development Fund account X392 at Oriental Bank                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Economic Development Bank for Puerto Rico account X711 at Citibank                                                              | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Electric Power Authority (PREPA) account X104 at Citibank                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Electric Power Authority (PREPA) account X112 at Citibank                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Electric Power Authority (PREPA) account X074 at Citibank                                                                       | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for University of Puerto Rico account X244 at Banco Popular                                                                         | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) account X833 at Banco Popular | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Puerto Rico Education Council account X611 at Banco Popular                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for Puerto Rico Education Council account X345 at Banco Popular                                                                     | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for PR Federal Affairs Administration account X332 at Citibank                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Analyze FI follow up request necessary for PR Federal Affairs Administration account X037 at Citibank                                                                      | 0.20 | 245.00      | 49.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X038 at Banco Santander as of 3/31/2020 testing period.                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X046 at Banco Santander as of 3/31/2020 testing period.                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X015 at Banco Santander as of 3/31/2020 testing period.                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Perform first level testing of Housing Financing Authority account X031 at Banco Santander as of 3/31/2020 testing period.                                                 | 0.10 | 245.00      | 24.50                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Review reconciliation for September balances presentation slide: Uses of Cash 9/30/2019 Measurement Date                                                                   | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Review reconciliation for September balances presentation slide: Rollforward of unrestricted cash balances as of Sep. 30, 2019                                             | 0.40 | 245.00      | 98.00                 |
| Sanchez-Riveron, Déborah | Staff  | 29-May-20       | T3 - Plan of Adjustment    | Review reconciliation for September balances presentation slide: Sources of Cash 9/30/2019 Measurement Date                                                                | 0.30 | 245.00      | 73.50                 |
| Stuber, Emily Grace      | Senior | 29-May-20       | T3 - Long Term Projections | Review paygo results for 100% retirements in FY20 and FY21 in connection with the TRS demographic experience study results                                                 | 0.90 | 405.00      | 364.50                |
| Stuber, Emily Grace      | Senior | 29-May-20       | T3 - Long Term Projections | Review paygo results for 300% retirement rate sensitivities in connection with the TRS demographic experience study results                                                | 1.10 | 405.00      | 445.50                |
| Stuber, Emily Grace      | Senior | 29-May-20       | T3 - Long Term Projections | Review paygo results for payment form election sensitivities for future participant terminations in connection with the TRS demographic experience study results           | 1.90 | 405.00      | 769.50                |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                   | Title          | Date of Service | Project Category           | Redacted Description                                                                                                                                                                                                                         | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------------|-----------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------|-----------------------|
| Tague,Robert           | Senior Manager | 29-May-20       | T3 - Long Term Projections | Participate in a meeting with AAFAF, Ankura, G. Ojeda (FOMB), R. Tague (EY), and J. Moran-Eserski (EY) to discuss projected municipal CAE obligations for FY21                                                                               | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 29-May-20       | T3 - Long Term Projections | Participate in call with R Tague (EY) and J Burr (EY) to discuss the municipality administrative cost related to PayGo and assumptions in the CW fiscal plan                                                                                 | 0.30 | 720.00      | 216.00                |
| Tague,Robert           | Senior Manager | 29-May-20       | T3 - Long Term Projections | Review FY21 ASES muni estimates                                                                                                                                                                                                              | 0.40 | 720.00      | 288.00                |
| Tague,Robert           | Senior Manager | 29-May-20       | T3 - Long Term Projections | Review FY21 paygo muni obligation estimates                                                                                                                                                                                                  | 0.60 | 720.00      | 432.00                |
| Tague,Robert           | Senior Manager | 29-May-20       | T3 - Long Term Projections | Review Quest team analysis related to COVID impact on municipal tax revenues                                                                                                                                                                 | 1.10 | 720.00      | 792.00                |
| Tajuddin,Salman Naveed | Senior Manager | 29-May-20       | T3 - Long Term Projections | Participate in call with S Reichard (FOMB) and V Bernal (FOMB) to discuss PRIDCO                                                                                                                                                             | 0.50 | 720.00      | 360.00                |
| Venkatramanan,Siddhu   | Manager        | 29-May-20       | T3 - Plan of Adjustment    | Prepare script to produce additional supporting documentation (e.g., signatory information) for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.              | 1.20 | 595.00      | 714.00                |
| Venkatramanan,Siddhu   | Manager        | 29-May-20       | T3 - Plan of Adjustment    | Review script to produce additional supporting documentation (e.g., signatory information) for Plan of Adjustment accounts reported as of 06/30/2019 and 12/31/2019 in response to creditor mediation requests from Proskauer.               | 1.20 | 595.00      | 714.00                |
| Young,Ryan             | Staff          | 29-May-20       | T3 - Long Term Projections | Prepare summary of analysis for HHS and small business SBA support updates for PR                                                                                                                                                            | 1.40 | 245.00      | 343.00                |
| Young,Ryan             | Staff          | 29-May-20       | T3 - Long Term Projections | Research HHS allocations to PR from CARES Act Provider Relief Fund                                                                                                                                                                           | 1.10 | 245.00      | 269.50                |
| Young,Ryan             | Staff          | 29-May-20       | T3 - Long Term Projections | Research small business support SBA Fed stimulus allocations for PR                                                                                                                                                                          | 0.80 | 245.00      | 196.00                |
| Zhao,Leqi              | Staff          | 29-May-20       | T3 - Long Term Projections | Participate in strategy session for discussing Insurance Tax literature analysis with D. Mullins (EY), J Mackie (EY), R. Aubourg (EY), M. Ban (EY), D. Berger (EY), A. Kebhaj (EY), A. Glavin (EY), L. Zhao (EY), A. Rai (EY), J. Rubin (EY) | 0.40 | 245.00      | 98.00                 |
| Cho,Kye H              | Manager        | 30-May-20       | T3 - Long Term Projections | Prepare FOMB letter to be sent to ERS in connection with PayGo allocation upon receipt of Commonwealth transfer from CRIM                                                                                                                    | 2.10 | 595.00      | 1,249.50              |
| Cho,Kye H              | Manager        | 30-May-20       | T3 - Long Term Projections | Review FOMB letter to be sent to CRIM in connection with requesting remittance of Commonwealth transfer to ERS                                                                                                                               | 0.70 | 595.00      | 416.50                |
| Dorgo,Michael James    | Staff          | 30-May-20       | T3 - Long Term Projections | Prepare a draft letter to CRIM directing them that \$98m to be transferred immediately and allocated against actual April YTD paygo balances held by ERS                                                                                     | 1.70 | 245.00      | 416.50                |
| Dorgo,Michael James    | Staff          | 30-May-20       | T3 - Long Term Projections | Prepare version 2 of the letter to CRIM directing them that \$98m to be transferred immediately and allocated against actual April YTD paygo balances held by ERS                                                                            | 0.80 | 245.00      | 196.00                |
| Dorgo,Michael James    | Staff          | 30-May-20       | T3 - Long Term Projections | Prepare version 3 of the letter to CRIM directing them that \$98m to be transferred immediately and allocated against actual April YTD paygo balances held by ERS                                                                            | 0.30 | 245.00      | 73.50                 |
| Tague,Robert           | Senior Manager | 30-May-20       | T3 - Long Term Projections | Review April YTD paygo obligation by muni compared to remaining CW transfer balance held by CRIM.                                                                                                                                            | 0.40 | 720.00      | 288.00                |
| Dorgo,Michael James    | Staff          | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the Carolina Banco Santander 207 Letter requesting debt refinance                                                                                                                             | 0.30 | 245.00      | 73.50                 |
| Dorgo,Michael James    | Staff          | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the Carolina Oriental Bank 207 Letter requesting debt refinance                                                                                                                               | 0.40 | 245.00      | 98.00                 |
| Dorgo,Michael James    | Staff          | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the Dorado 207 Letter requesting debt refinance                                                                                                                                               | 0.70 | 245.00      | 171.50                |
| Dorgo,Michael James    | Staff          | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the San German 207 Letter requesting debt refinance                                                                                                                                           | 0.60 | 245.00      | 147.00                |
| Dorgo,Michael James    | Staff          | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the San Juan Series A 207 Letter requesting debt refinance                                                                                                                                    | 0.30 | 245.00      | 73.50                 |

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**For the Period February 1, 2020 through May 31, 2020**

| Name                    | Title             | Date of Service | Project Category           | Redacted Description                                                                                                          | Time             | Hourly Rate | Total Individual Fees |
|-------------------------|-------------------|-----------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|-----------------------|
| Dorgo, Michael James    | Staff             | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the San Juan Series B 207 Letter requesting debt refinance                     | 0.40             | 245.00      | 98.00                 |
| Dorgo, Michael James    | Staff             | 31-May-20       | T3 - Long Term Projections | Prepare an FOMB approval letter in response to the San Juan Series C 207 Letter requesting debt refinance                     | 0.40             | 245.00      | 98.00                 |
| Levine, Adam            | Senior            | 31-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss revisions needed for the PRIDCO FP and model changes. | 0.20             | 445.00      | 89.00                 |
| Levine, Adam            | Senior            | 31-May-20       | T3 - Long Term Projections | Prepare material request for CRIM's FP team including critical questions to correctly revise the PRIDCO FY21 FP               | 0.40             | 445.00      | 178.00                |
| Levy, Sheva R           | Partner/Principal | 31-May-20       | T3 - Long Term Projections | Review e-mail questions from McKinsey regarding breakdown of PayGo for various IFCUs for fiscal plan projection purposes      | 0.40             | 721.00      | 288.40                |
| Tajuddin, Salman Naveed | Senior Manager    | 31-May-20       | T3 - Long Term Projections | Participate in call with A. Levine (EY) and S. Tajuddin (EY) to discuss revisions needed for the PRIDCO FP and model changes. | 0.20             | 720.00      | 144.00                |
|                         |                   |                 |                            |                                                                                                                               |                  |             |                       |
| <b>Total</b>            |                   |                 |                            |                                                                                                                               | <b>14,370.60</b> |             | <b>7,526,389.70</b>   |

**EXHIBIT E**

**BUDGET**

| <b>Project Category</b>                                 | <b>Est.<br/>Hours</b> | <b>Est.<br/>Fees</b>  | <b>Total EY<br/>Billed Hours</b> | <b>Total EY<br/>Fees Sought</b> |
|---------------------------------------------------------|-----------------------|-----------------------|----------------------------------|---------------------------------|
| <b>T3 - Creditor Mediation Support</b>                  | 925.0                 | \$459,135.41          | 807.9                            | \$444,775.20                    |
| <b>T3 - Expert Testimony</b>                            | 103.0                 | 52,377.2              | 76.6                             | 54,130.0                        |
| <b>T3 - Fee Applications / Retention</b>                | 408.0                 | 199,932.5             | 239.5                            | 68,380.0                        |
| <b>T3 - Long-Term Projections</b>                       | 11,223.0              | 5,618,768.0           | 9,867.8                          | 5,415,973.8                     |
| <b>T3 - Non-working travel (billed at 50% of rates)</b> | 820.0                 | 389,478.6             | 493.4                            | 139,074.4                       |
| <b>T3 - Plan of Adjustment</b>                          | 3,870.0               | 1,909,347.7           | 2,885.4                          | 1,404,056.3                     |
|                                                         |                       |                       |                                  |                                 |
| <b>Total</b>                                            | <b>17,349.00</b>      | <b>\$8,629,039.34</b> | <b>14,370.60</b>                 | <b>\$7,526,389.70</b>           |

**EXHIBIT F**  
**STAFFING PLAN**

| <b>Category of Timekeeper</b> | <b>Number of Timekeepers Expected to Work on the Matter During the Budget Period</b> | <b>Average Hourly Rate</b> |
|-------------------------------|--------------------------------------------------------------------------------------|----------------------------|
| Partner/Principal             | 12                                                                                   | \$ 815.78                  |
| Executive Director            | 4                                                                                    | 789.46                     |
| Senior Manager                | 14                                                                                   | 704.86                     |
| Manager                       | 16                                                                                   | 571.30                     |
| Senior                        | 25                                                                                   | 430.97                     |
| Staff                         | 19                                                                                   | 243.80                     |